RESOLUTION - ACTION REQUESTED 2013-388

MEETING: September 10, 2013

TO: The Board of Supervisors

FROM: Keith Williams, Treasurer/Tax Collector

RE: Tax Collector’s Cost Fee Increase

RECOMMENDATION AND JUSTIFICATION:

PUBLIC HEARING: Approve a Fee Increase for the Tax Collector’s Cost on Delinquent Annual Secured Tax Bills and Refer to Department and County Counsel to Prepare an Ordinance.

The Treasurer-Tax Collector recently completed a review of these fees. It was determined that the current fee does not cover the costs based on Revenue and Taxation Code 2621. The fee is charged on the second installment (April 10th) of the secured tax roll. The fees cover the costs of notices, publications, and the labor involved in maintaining the delinquent tax rolls. Other counties have raised their fees to cover these costs. The fee is reasonable and necessary to recover the cost of providing the service. The current fee is $10. The proposed fee is $20.

Government Code 54985 authorizes the Board of Supervisors to reasonably increase an authorized fee in order to recover the actual cost of providing the service.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board has previously increased fees to cover costs.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Deny the request and fund the expenses from the General Fund.

ATTACHMENTS:
Delinquent Cost 09-2013 (XLS)
Proof of Publication (PDF)
Delinquent secured property tax ordinance (3) (DOCX)

CAO RECOMMENDATION
Requested Action Recommended
RESULT: ADOPTED [UNANIMOUS]
MOVER: Janet Bibby, District III Supervisor
SECONDER: Kevin Cann, District IV Supervisor
AYES: Stetson, Jones, Bibby, Cann, Carrier
TO: KEITH WILLIAMS, Treasurer/Tax Collector/County Clerk
FROM: RENÉE LaROCHE, Clerk of the Board
SUBJECT: PUBLIC HEARING: Approve a Fee Increase for the Tax Collector's Cost on Delinquent Annual Secured Tax Bills and Refer to Department and County Counsel to Prepare an Ordinance

RES. 13-388

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on September 10, 2013

ACTION AND VOTE:

1. Treasurer-Tax Collector-County Clerk RES-2013-388

PUBLIC HEARING: Approve a Fee Increase for the Tax Collector's Cost on Delinquent Annual Secured Tax Bills and Refer to Department and County Counsel to Prepare an Ordinance

10:15 AM Chair Stetson opened the Public Hearing.
Presentation by Keith Williams/Treasurer-Tax Collector-County Clerk. He requested that the Board allow the requested fee increase.
Supervisor Bibby required clarification that the requested amount was carefully analyzed. Supervisor Cann required clarification of the $24.69 which exceeds the requested fee. Mr. Williams responded to both.
No public comment.
Mr. Williams noted that he will be working with County Counsel and coming back with an Ordinance.
Supervisor Bibby inquired if there were any communications from the public. Mr. Williams responded that there were none.
Supervisor Bibby moved to approve as presented with the understanding that an ordinance will be coming forward and that an item will be brought back to reduce the amount should it lead to a surplus.
10:21 AM The Public Hearing was concluded.
RESULT: ADOPTED [UNANIMOUS]
MOVER: Janet Bibby, District III Supervisor
SECONDER: Kevin Cann, District IV Supervisor
AYES: Stetson, Jones, Bibby, Cann, Carrier

Cc: Bill Davis, Auditor
File
FEE NAME: Delinquent Costs
LEGAL AUTHORITY: R & T 2621
DESCRIPTION OF SERVICE: Prepare delinquent notices for secured, unsecured and supplemental unpaid taxes

<table>
<thead>
<tr>
<th>PROCESS STEPS</th>
<th>Hours</th>
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<tbody>
<tr>
<td>1. Run program to generate delinquent notices, review and balance to determine notices are correct, customer service.</td>
<td>0.59</td>
</tr>
<tr>
<td>2. Verify and Mail notices</td>
<td>0.04</td>
</tr>
<tr>
<td>3. Prepare listing for publication in newspaper</td>
<td>0.02</td>
</tr>
<tr>
<td><strong>Total Time to Complete</strong></td>
<td><strong>0.64</strong></td>
</tr>
<tr>
<td>Tax Clerk, Tech III, Chief Deputy</td>
<td>$27.73</td>
</tr>
<tr>
<td>Total Cost this position</td>
<td>$17.75</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>COST TO PERFORM</th>
<th>COST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labor cost to perform this task</td>
<td>$17.75</td>
</tr>
<tr>
<td>Publication costs</td>
<td>$6.40</td>
</tr>
<tr>
<td>Copies/Mail/Supplies</td>
<td>$0.54</td>
</tr>
<tr>
<td><strong>Total cost per transaction</strong></td>
<td><strong>$24.69</strong></td>
</tr>
</tbody>
</table>

CURRENT FEE: $10.00
PROPOSED FEE: $20.00

R & T Code 2621. After the second installment of taxes on the secured roll is delinquent, the tax collector shall collect a cost of ten dollars ($10) for preparing the delinquent tax records and giving notice of delinquency on each separate valuation on the secured roll of:
(a) Real property, except possessory interest.
(b) Possessory interest.
(c) Personal property cross-secured to real property.
The cost shall be collected even though the property appears on the roll due to a special assessment and no valuation of the property is given.

Government Code 54985. (a) Notwithstanding any other provision of law that prescribes an amount or otherwise limits the amount of a fee or charge that may be levied by a county, a county service area, or a county waterworks district governed by a county board of supervisors, a county board of supervisors shall have the authority to increase or decrease the fee or charge, that is otherwise authorized to be levied by another provision of law, in the amount reasonably necessary to recover the cost of providing any product or service or the cost of enforcing any regulation for which the fee or charge is levied. The fee or charge may reflect the average cost of providing any product or service or enforcing any regulation. Indirect costs that may be reflected in the cost of providing any product or service or the cost of enforcing any regulation shall be limited to those items that are included in the federal Office of Management and Budget Circular A-87 on January 1, 1984.
NOTICE OF PUBLIC HEARING
TAX COLLECTOR’S COST FEE INCREASE

The Mariposa County Board of Supervisors will hold a public hearing on September 10, 2013 at 9:00 a.m. or as soon thereafter as possible. The purpose of the public hearing is to allow comment on and adopt the Mariposa County Tax Collector’s Cost Fee Change Resolution.

Staff will be presenting a resolution, which will increase fees for the Tax Collectors Cost that appears on annual secured tax bills. It was determined that the current fees do not cover the costs based on Revenue and Taxation Code 2621. The fee is charged on the roll and installment (April 10th) of the secured tax roll. The fees cover the costs of notices, publications, and the labor involved in maintaining the delinquent tax rolls.

All interested persons may appear and be heard during the hearing, which will be held in the Board Meeting Room, Mariposa County Government Center, Mariposa, CA. Letters and written comments may be made and submitted at any time during the public review period up to and including the public hearing portion of the public hearing meeting. Copies of the proposed fee increases may be obtained at the Mariposa County Tax Collector’s office or you can call 209-966-2621 for further information on how to comment for: Mariposa County Tax Collector, PO Box 247, Mariposa, CA 95338.

8/22/2013/2013/C

FICTITIOUS BUSINESS NAME STATEMENT
File No. 2013-143
The following person(s) is (are) doing business as:
YOSEMITE FOUR SEASONS VACATION RENTALS
7519 Henness Circle
Yosemite National Park, CA 95389
Richard G. Long
Marcia D. Long
7519 Henness Circle
Yosemite National Park, CA 95389
This business is conducted by a married couple. The registrant(s) commenced to transact business under the fictitious business name(s) listed above on June 8, 1984. I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
Signed: Richard G. Long
This statement was filed with the Clerk of Mariposa County on July 24, 2013. I hereby certify that this copy is a correct copy of the original statement on file in my office.

Keith M. Williams
Mariposa County Clerk By Karen M. Herman, Deputy Clerk 915-22-2013 9/15/13

FICTITIOUS BUSINESS NAME STATEMENT
File No. 2013-150
The following person(s) is (are) doing business as:
SURVIVAL FOOD STORE
3291 Elizabeth Lane
Castile’s Valley, CA 95305
Linda Petersen
3291 Elizabeth Lane
PO Box 360

FICTITIOUS BUSINESS NAME STATEMENT
File No. 2013-151
The following person(s) is (are) doing business as:
VALLEY MINING SERVICES
5164 Silva Road
Mariposa, CA 95338
Frank Rose
P.O. Box 5038 PMB 377
5164 Silva Road

NOTICE OF TRUSTEE’S SALE
THE DEED OF TRUST YOU ARE IN DEFAULT UNDER IS DEEMED EXTINGUISHED UNDER CALIFORNIA DEED OF TRUST LAW DATED MAY 14, 2013 UNLESS YOU TAKE ACTION TO PROTECT YOUR PROPERTY. IT MAY BE SOLD AT PUBLIC AUCTION TO THE HIGHEST BIDDER OR TO THE HIGHEST BIDDER OR THE HIGHEST BIDDER TO PAY ALL DELINQUENT TAXES, OTHER PAYMENT TO THE HIGHEST BIDDER AT PUBLIC AUCTION TO THE HIGHEST BIDDER FOR CASH OR SECURED AT THE TIME OR TIME OF THE SALE. THE PROPERTY OR PROPERTY IS LOCATED IN MARIPOSA COUNTY, CALIFORNIA. THE PROPERTY IS ATTACHED TO AND PART OF THE PROPERTY DESCRIBED AS ALL THAT LAND RECORDED IN THE OFFICE OF THE SECURED PARTY, COURT, OR OTHER OFFICE HAVING RECORDING POWER IN THE ESTATE OF THE UNITED STATES, ALL RIGHT, TITLE, AND INTEREST THEREIN IS SUBJECT TO SELLER’S DEED OF TRUST IN THE PROPERTY IS DESCRIBED AS ALL THAT LAND RECORDED IN THE OFFICE OF THE SECURED PARTY, COURT, OR OTHER OFFICE HAVING RECORDING POWER IN THE ESTATE OF THE UNITED STATES, ALL RIGHT, TITLE, AND INTEREST THEREIN.

8/22/2013/2013/C

FICTITIOUS BUSINESS NAME STATEMENT
File No. 2013-152
The following person(s) is (are) doing business as:
SIERRA SUNRISE CAFE
5001 G Highway
PO Box 1848
Mariposa, CA 95338
Dennis’s Donuts, Inc.
Kim Torvecn-Tucker
3000 Jones Street
Mariposa, CA
CA Corp. #356986
This business is conducted by a corporation. The registrant(s) commenced to transact business under the fictitious business name(s) listed above on N/A. I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
Signed: Kim T. Tucker
This statement was filed with the Clerk of Mariposa County on August 6, 2013. I hereby certify that this copy is a correct copy of the original statement on file in my office.

Keith M. Williams
Mariposa County Clerk By Karen M. Herman, Deputy Clerk 915-22-2013 9/15/13/4P

FICTITIOUS BUSINESS NAME STATEMENT
File No. 2013-154
The following person(s) is (are) doing business as:
SUNSHINE SERVICES
5164 Silva Road
Mariposa, CA 95338
Frank Rose
P.O. Box 5038 PMB 377
5164 Silva Road

NOTICE OF TRUSTEE’S SALE
THE DEED OF TRUST YOU ARE IN DEFAULT UNDER IS DEEMED EXTINGUISHED UNDER CALIFORNIA DEED OF TRUST LAW DATED MAY 14, 2013 UNLESS YOU TAKE ACTION TO PROTECT YOUR PROPERTY. IT MAY BE SOLD AT PUBLIC AUCTION TO THE HIGHEST BIDDER OR TO THE HIGHEST BIDDER OR THE HIGHEST BIDDER AT PUBLIC AUCTION TO THE HIGHEST BIDDER FOR CASH OR SECURED AT THE TIME OF THE SALE. THE PROPERTY OR PROPERTY IS LOCATED IN MARIPOSA COUNTY, CALIFORNIA. THE PROPERTY IS ATTACHED TO AND PART OF THE PROPERTY DESCRIBED AS ALL THAT LAND RECORDED IN THE OFFICE OF THE SECURED PARTY, COURT, OR OTHER OFFICE HAVING RECORDING POWER IN THE ESTATE OF THE UNITED STATES, ALL RIGHT, TITLE, AND INTEREST THEREIN IS SUBJECT TO SELLER’S DEED OF TRUST IN THE PROPERTY IS DESCRIBED AS ALL THAT LAND RECORDED IN THE OFFICE OF THE SECURED PARTY, COURT, OR OTHER OFFICE HAVING RECORDING POWER IN THE ESTATE OF THE UNITED STATES, ALL RIGHT, TITLE, AND INTEREST THEREIN.

8/22/2013/2013/C

FICTITIOUS BUSINESS NAME STATEMENT
File No. 2013-155
The following person(s) is (are) doing business as: