RECOMMENDED ACTION AND JUSTIFICATION:
1. Waive first reading and introduce ordinance adding Chapter 3.56 entitled, "Public Agency Administrative Overhead Fee" to Title 3 of the Mariposa County Code.
2. Adopt this resolution authorizing Attachments A and B as establishment of property tax administration fees for fiscal year 1990/91.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
On October 23, 1990, the Board of Supervisors announced their intention to establish Property Tax Administration fees. A Board committee was appointed to meet with representatives of other local taxing jurisdictions and a public hearing was set for January 22, 1991.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
1. Introduce the ordinance as recommended and continue the process to establish property tax administrative fees.
2. Do not adopt and not establish property tax administrative fees.

COSTS: (X) Not Applicable
A. Budgeted current FY $________
B. Total anticipated costs $________
C. Required add'l funding $________
D. Source: ________________

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:
Resolution

SOURCE: ( ) 4/5ths Vote Required
A. Internal transfers $________
B. Unanticipated revenues $________
C. Reserve for Contingency $________
D. Description: ________________
Balance in Reserve for Contingency if approved: $________

CLERK'S USE ONLY:
Res. No.: 91-42
Ord. No.: ____________
Vote - Ayes: ________ Noes: ________
Absent: ________ Abstained: ________
( ) Approved ( ) Denied
( ) Minutes Order Attached

The foregoing instrument is a correct copy of the original on file in this office.

Date: ____________
ATTEST: MARGIE WILLIAMS
County of Mariposa, State of CA
By: Deputy

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
This item on agenda as: 

X Recommended
Not Recommended
For Policy Determination
Submitted With Comment
Returned for Further Action

Comment: ____________

A.O. Initials: ____________

Action Form Revised 12/89
PROPERTY TAX ADMINISTRATIVE FEES
CALCULATION OF COSTS
1990-91

<table>
<thead>
<tr>
<th></th>
<th>$</th>
<th>Overhead</th>
<th>Allocable</th>
<th>Chargeable Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1989-90 Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessor</td>
<td>379,724</td>
<td>60,421</td>
<td>100%</td>
<td>440,145</td>
</tr>
<tr>
<td>Auditor-Recorder</td>
<td>255,167</td>
<td>82,843</td>
<td>7.50%</td>
<td>25,350</td>
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<tr>
<td>Treasurer-Tax Collector</td>
<td>225,198</td>
<td>47,222</td>
<td>68.38%</td>
<td>186,280</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>860,089</td>
<td>190,486</td>
<td></td>
<td>651,775</td>
</tr>
</tbody>
</table>

Less Revenues Related to Costs:

- **Administrative Fee/State Redemption**: $13,857
- **Special Assessment Administration**: 0
- **Tax Collector $10 Penalty**: 15,553
- **Assessor Mapping Fees**: 6,889
- **Tax Sales**: 0
- **Augmentation Fund Administration**: 415
- **Redevelopment Base Year Fees**: 0

**Sub-total Revenues**: $36,714

**NET CHARGEABLE 1990-91**: $615,061
## PROPERTY TAX ADMINISTRATIVE FEES
### CALCULATION OF CHARGES
#### 1990-91

<table>
<thead>
<tr>
<th>Taxing Entity</th>
<th>1989-90 Tax Payment*</th>
<th>% Of Total Taxes</th>
<th>Adm. Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTY OF MARIPOSA</td>
<td>$2,394,698</td>
<td>.332311</td>
<td>$204,392</td>
</tr>
<tr>
<td>SPECIAL DISTRICTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>J C Fremont Hospital</td>
<td>228,818</td>
<td>.033684</td>
<td>20,718</td>
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<tr>
<td>Mariposa Lighting</td>
<td>17,845</td>
<td>.002973</td>
<td>1,828</td>
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<tr>
<td>Mariposa Public Utility</td>
<td>59,592</td>
<td>.009825</td>
<td>6,043</td>
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<tr>
<td>Hornitos Lighting</td>
<td>1,338</td>
<td>.000235</td>
<td>145</td>
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<tr>
<td>Mariposa Parking</td>
<td>3,948</td>
<td>.000789</td>
<td>485</td>
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<tr>
<td>Don Pedro Sewer</td>
<td>20,423</td>
<td>.003360</td>
<td>2,067</td>
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<tr>
<td>Yosemite West Maintenance</td>
<td>41,732</td>
<td>.006360</td>
<td>3,912</td>
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<td>Yosemite Alpine</td>
<td>6,140</td>
<td>.000959</td>
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<tr>
<td>Coulterville Lighting</td>
<td>3,902</td>
<td>.000649</td>
<td>399</td>
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<tr>
<td>Mariposa Pines</td>
<td>8,576</td>
<td>.001384</td>
<td>851</td>
</tr>
<tr>
<td>UNIFIED SCHOOL DISTRICT</td>
<td>4,376,379</td>
<td>.607471</td>
<td>373,631</td>
</tr>
</tbody>
</table>

**TOTAL**                             | **$7,163,391**        | **1.000000**     | **$615,061**

*May not equal "% of total" due to Special District Augmentation fund reductions.*
MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: JOHN MCCAMMAN, ADMINISTRATIVE OFFICER
FROM: MARGIE WILLIAMS, CLERK OF THE BOARD
RE: PROPERTY TAX ADMINISTRATION FEE

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on January 22, 1991

ACTION AND VOTE:

11:05 a.m. Continued PUBLIC HEARING - Establishment of Property Tax Administration Fee
BOARD ACTION: Administrative Officer presented staff report. Public input was received from: Mark Rowney/MPUD; Reinhard Fritsch/John C. Fremont Hospital Board; Carol Davis/Hospital Board member, but speaking as an individual; and Janis McRae. Board recessed at 11:30 a.m. and reconvened at 11:35 a.m. Public input was received from Sam Hill/County Superintendent of Schools. (M)Erickson, (S)Punte, first reading was waived and an Ordinance introduced regarding "Public Agency Administrative Overhead Fee", with the addition of an oversite committee/Ayes: Unanimous. (M)Erickson, (S)Punte, Res. 91-42 adopted establishing property tax administration fees/Ayes: Unanimous. Chairman directed that discussion concerning disbursement of the fees be scheduled for 2/5/91, with each Board member to bring back a recommendation.

c: Board of Supervisors
   Auditor
   File