

DEPARTMENT: Administration BY: John W. McCamman PHONE: 966-3222

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: 5 Noes: _____
 Absent: _____ Abstained: _____
 (X) Approved () Denied
 (X) Minutes Order Attached

ADMINISTRATIVE OFFICER'S RECOMMENDATION:

This item on agenda as:

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

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

Comment: _____

A.O. Initials: JWM / by mus

PROPERTY TAX ADMINISTRATIVE FEES

CALCULATION OF COSTS

1990-91

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

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	<u>0</u>

Sub-total Revenues	<u>\$ 36,714</u>
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NET CHARGEABLE 1990-91	\$ 615,061
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PROPERTY TAX ADMINISTRATIVE FEES

CALCULATION OF CHARGES

1990-91

<u>Taxing Entity</u>	<u>1989-90 Tax Payment*</u>	<u>% Of Total Taxes</u>	<u>Adm. Fee</u>
COUNTY OF MARIPOSA	\$2,394,698	.332311	\$204,392
SPECIAL DISTRICTS			
J C Fremont Hospital	228,818	.033684	20,718
Mariposa Lighting	17,845	.002973	1,828
Mariposa Public Utility	59,592	.009825	6,043
Hornitos Lighting	1,338	.000235	145
Mariposa Parking	3,948	.000789	485
Don Pedro Sewer	20,423	.003360	2,067
Yosemite West Maintenance	41,732	.006360	3,912
Yosemite Alpine	6,140	.000959	590
Coulterville Lighting	3,902	.000649	399
Mariposa Pines	8,576	.001384	851
UNIFIED SCHOOL DISTRICT	<u>4,376,379</u>	<u>.607471</u>	<u>373,631</u>
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 oversight
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.

cc: Board of Supervisors
Auditor
File