

**COUNTY OF SONOMA
AGENDA ITEM
SUMMARY REPORT**

Clerk of the Board Use Only
Meeting Date / / **Held Until** / /
Agenda Item No: _____ **Agenda Item No:** _____

Department: County Clerk/Recorder/Assessor

() **4/5 Vote Required**

Contact:
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Board Date:
09/01/2009

Deadline for Board Action:
09/01/2009

AGENDA SHORT TITLE: Assessor Service Fee Schedule

REQUESTED BOARD ACTION:

1) Receive staff report regarding amendment of Assessor's fee schedule; 2) conduct a hearing to accept and consider public testimony on the fee ordinance; 3) adopt a resolution introducing the ordinance and waiving further reading; 4) direct the Clerk of the Board to set an item on the September 15, 2009 consent calendar to adopt the ordinance; and, 5) direct the Clerk of the Board to post a certified copy of the full text of the proposed ordinance in the office of the Clerk of the Board of Supervisors at least five (5) days prior to the Board meeting at which the ordinance will be adopted [Gov. Code sections 25124(b)(1) and 50022.3].

CURRENT FISCAL YEAR FINANCIAL IMPACT

EXPENDITURES

ADD'L FUNDS REQUIRING BOARD

Estimated Cost \$

Contingencies \$
(Fund Name:)

Amount Budgeted \$

Unanticipated Revenue \$
(Source:)

Other Avail Approp. \$
(Explain below)

Other Transfer(s) \$
(Source:)

Additional Requested: \$

Add'l Funds Requested: \$

Explanation (if required):

Prior Board Action(s): 8/20/2003-Resolution No. 03-0884, establishing revised rates for assessment rolls, maps, aerial photographs, miscellaneous documentation, photocopies and property characteristic reports, research, informal segregations, voluntary mergers, and transfer reassessment exclusion fees.

Alternatives - Results of Non-Approval:

Fees will not be adjusted to accurately reflect the cost of providing and maintaining customer services.

Background:

Sections 408 and 409 of the Revenue and Taxation code provide that the county may require a reasonable fee for information requested of the assessor related to the cost of developing and providing the information. Historically, the Sonoma County Assessor has made many types of information available to the public including secured and unsecured assessment roll data, maps and aerial photos, city and county assessor parcel map boundaries, subdivision index data, and property characteristics reports. This information is available in paper and electronic format.

The Assessor fee schedule was last reviewed and updated in August 2003. The revenue generated by service fees in the Assessor division is approximately \$50,000 per year. The changes proposed in the new fee schedule will reduce annual revenue by approximately \$3,500, assuming the same number of customer service transactions completed in 2008/09. This is the first year that fees have been reviewed using a comprehensive costing method that includes costs for staff time and additional resources required to provide services. This has resulted in significant reductions and increases proposed in many of the established fees. The greatest cost decreases have occurred in the area of electronic data, where operational changes in service delivery methods have reduced costs. The greatest cost increases are for services that require more direct staff time to provide.

Legislative changes have been approved amending Section 63.1 of the Revenue and Taxation Code, which provides that if a claim for property tax exclusion is not filed within 60 days of the date of the second notice of potential eligibility and an eligible transferee subsequently files a claim and qualifies for the exclusion, the assessor may require an eligible transferee to pay a processing fee. Legislative changes (SB 1233) have established that the fee for reassessment work shall not exceed \$175. Prior to January 2009, the Board approved transfer reassessment fees at \$100 for a single family residence valued under \$500,000 and \$280 for a single family residence valued over \$500,000, based upon the amount of time required to conduct a reassessment, and implement a roll correction. The proposed fee schedule will adopt one reassessment exclusion fee at \$175, regardless of residential value.

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Attachments: 1) Resolution Introducing and Waiving further reading of the Ordinance; 2) Ordinance Amending the Assessor Fee Schedule; 3) Fee and Revenue Summary Chart

On File With Clerk: 1) Notice of Public Hearing; 2) Summary for Publication Prior to Adoption of Ordinance; 3) Assessor Rate Calculations and Fee Cost Comparison Chart

CLERK OF THE BOARD USE ONLY

Board Action (If other than "Requested")

Vote:

Background: (Continued)

Documentation of the methodology used to develop the proposed fee calculations is on file with the Clerk of the Board along with a fee comparison chart, identifying what other California county assessors are charging for services. Staff from the Auditor-Controllers office has reviewed the methodology used and agrees with the cost elements included and the method utilized. The proposed fee schedule adjustments reflect operational cost changes since the last fee schedule was updated in 2003. Fee cost comparisons show the proposed Sonoma County fees to be within the range of fees established by other counties for the same services.

The proposed fee adjustments will provide resources to maintain current levels of service and more accurately reflect and recover the cost of providing those services. The hearing regarding the Assessor Fee Schedule will be noticed to be held on September 1, 2009, pursuant to the California Government Code Sections 54985 and 54986.

Recommendation:

It is recommended that the Board adopt the resolution introducing the ordinance and waiving further reading and direct the Clerk of the Board to set an item to adopt the ordinance establishing fees for services provided by the Assessor's office on the September 15, 2009 consent calendar.