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ORDINANCE NO. 5125

AN ORDINANCE AMENDING THE EL DORADO COUNTY ORDINANCE CODE Title 3 and Title 5-REVENUE AND FINANCE (previous Resolution 036-2000, Ordinances 4651, 4980, 5012 and 5027) TO UPDATE THE TREASURER AND TAX COLLECTOR'S SCHEDULE OF FEES, UPDATE THE EL DORADO COUNTY BUSINESS LICENSE FEE SCHEDULE (previous Resolution 108-2016), RESCIND THE PREVIOUS BUSINESS LICENSE FEE RESOLUTION (Resolution 108-2016), AND TO FORMALLY INCORPORATE THE BUSINESS LICENSE FEE SCHEDULE WITHIN THE EL DORADO COUNTY ORDINANCE CODE THROUGH THE ADDITION OF SECTION 5.04.030.

THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO DOES ORDAIN AS FOLLOWS:

Section 1. The El Dorado County Board of Supervisors finds and determines that amendments to Title 3 and Title 5 of the El Dorado County Ordinance Code – Revenue and Finance, are necessary to update the Treasurer - Tax Collector's General Fee Schedule and the El Dorado County Business License Fee Schedule in order to recover the reasonable costs of providing specified governmental services and business licensing.

Section 2. El Dorado County Ordinance Code Title 3-REVENUE AND FINANCE, Chapter 3.29 - ESTABLISHMENT OF A SCHEDULE OF FEES FOR THE TREASURER-TAX COLLECTOR'S OFFICE, sections 3.29.030-Authority, and 3.29.040-Fee schedule, are hereby amended to add authority and establish new and revised fees as follows:

Sec. 3.29.030. - Authority.

The authority for the fees established herein is found in the California Government Code, §§ 6157, 27361.3, 54985, 54986, 66016, 66018, and 66451.2, and California Revenue and Taxation Code, §§ 162, 2503.2(g), 2509.1, 2511.1(f), 2821, 2922, 3205, 3704.7, 3719, 4112, 4151, 4217, 4672, 4672.2, 4673, , 4837.5, and 5832 and Vehicle Code 9880.

(Code 1997 §3.29.030; Resolution No. 036-2000-2/01/2000; Ord. No. 4651-6/8/2004; Ord. No 4980-8/28/2012 Ord. No. 5012-9/23/2014; Ord. No. 5027-11/10/2015

Sec. 3.29.040. - Fee Schedule.

The Treasurer-Tax Collector will hereafter collect the following fees for the services or product rendered.

		DESCRIPTION	REFERENCE	FEE
BLAW	1.	Nonpayment of credit card draft fee	R&T 2511.1(f),	\$25.00
	2.	Returned check fee – Treasury fee to depositors to recover direct cost by bank and handling by staff	GC 6157	\$25.00
	3.	Nonacceptance of an electronic funds transfer fee	R&T 2503.2(g) GC 54985	\$25.00
	4.	Tax Sale Preparation – parcels redeemed within 90 days of sale and unsold parcels remaining unsold	R&T 4112 (a)(3),	\$150.00
	5.	Cost of Conducting Sale – sold parcels	R&T 4672.1, GC 54985, 66018	\$150.00
	6.	Application for separate valuation fee – Fee, per parcel, to separate current-year secured property tax bill or delinquent secured assessment	R&T 2821, 4151, per GC 54985, 66018	\$77.00

COST RECOVERY	7.	Personal contact fee – Fee added to the amount to redeem when an attempt is made to personally contact an assessee with power-to-sell property	R&T 3704.7, GC 54985/54986, 66018	\$154.00 per hour	
	COST RECOVERY	8.	Excess proceeds fee – Fee per party of interest to notify parties of interest of excess proceeds from sale of tax-defaulted property.	R&T 4672.2, GC §§ 566018, 54985/54986	\$38.00
		9.	Subsequent (second, etc.) tax clearance or certificate (TCC) or conditional tax clearance certificate (CTCC) on mobile home fee – Fee to prepare a subsequent (second, etc.) tax clearance certificate or conditional tax clearance certificate (the first request for TCC or CTCC is issued without charge)	R&T 5832(b), GC §§ 66018, 54985/54986	\$51.00

COST RECOVERY	10.	Reminder notice fee – Fee added to unpaid current - year unsecured bill after delinquent date to mail reminder notice.	R&T 2922(e), GC 66018, 54985/54986	\$38.00
	11.	DMV Hold fee – Fee added to delinquent unsecured property tax on vessels for Department of Motor Vehicles notification	R&T 3205, VC 9880 GC 66018, 54985/54986	\$18.00
	12.	Certificate of lien, document preparation fee – Fee added to amount to redeem delinquent unsecured assessment to prepare a certificate of lien	R&T 2922 (e) GC 66018, 54985/54986	\$38.00
	13.	Release of lien, document preparation fee – Fee added to amount to redeem delinquent unsecured assessment to prepare a release of lien	R&T 2922 GC 66018, 54985/54986	\$38.00
	14.	Duplicate release of lien, document preparation– Fee to prepare, on request, a duplicate release of lien	R&T 2922 GC 66018, 54985/54986	\$38.00
	15.	Collection letter fee – Fee added to amount to redeem delinquent unsecured assessment when formal collection letter is prepared	R&T 2922 GC 66018, 54985/54986	\$51.00
	16.	Personal contact fee – Fee added to amount to redeem delinquent unsecured assessment when personal contact (telephone or face-to-face) is made	R&T 2922 GC 66018, 54985/54986	\$96.00 Annual, per assessment
	17.	Bankruptcy claim fee – Fee added to amount to redeem delinquent unsecured assessment for filing a proof of claim with U.S. Bankruptcy Court	R&T 2922 GC 66018, 54985/54986	\$154.00
	18.	Special handling fee – Fee collected from taxpayer prior to establishing a special payment plan to redeem delinquent unsecured assessment	R&T 2922 GC 66018, 54985/54986	\$154.00

	19.	Bulk transfer quotation of taxes due fee – Fee collected from title company to prepare, on request, a quotation of unsecured taxes due	R&T 2922 GC 66018, 54985/54986	\$154.00
COST RECOVERY	20.	Installment payment plan initiation fee – Fee collected from taxpayer to start an installment payment plan	R&T 4217, per GC 54985/54986, R&T 4837.5	\$154.00
	21.	Installment payment plan annual maintenance fee – Fee added to each installment of an installment payment plan	R&T 4217, per GC 54985/54986	\$38.00
	22.	Four-year payment plan initiation fee – Fee collected from taxpayer to start a four-year payment plan	R&T 4837.5 per GC 54985/54986	\$154.00
	23.	Four-year payment plan annual maintenance fee – Fee added to each installment of a four-year payment plan	R&T 4837.5 per GC 54985/54986	\$38.00
	24.	Quotation of taxes due and/or estimate of taxes liened fee – Fee collected from requestor prior to preparing quotes and estimates on certificates of merge and boundary line adjustments	GC 66451.2, 66016	\$77.00 plus \$7.00 per parcel
	25.	Quotation of taxes due and/or estimate of taxes liened fee – Fee collected from requestor prior to preparing quotes and estimates on subdivision maps and parcel maps	GC 66451.2, 66016	\$154.00 plus \$7.00 per parcel
	26.	Tax Collector certification of no taxes due fee – Fee collected from requestor prior to signing certification of no taxes due on subdivision maps, parcel maps, certificates of merge, and boundary line adjustments	GC 66451.2, 66016	\$38.00
	27.	Property tax outstanding list – Fee for report of outstanding taxes by a range of fee parcel number (FPN)	GC 66018, 54985,54986	\$38.00
	28.	Business license list fee – Fee for preparing a list of businesses meeting specified criteria such as by date issued, business type, or zip code	GC 66018, 54985, 54986	\$38.00

ACTUAL COST	29.	Notice/Publication Reimbursement – Redeemed parcels	R&T 4112(b) and (d), GC 54985	Actual Cost
	30.	Publication Notice Fee – sold parcels	R&T 4672.2, GC 54985	Actual Cost
	31.	Advertising Cost of Sale	R&T 4673, 3719,	Actual Cost
INCREMENTAL	32.	Research fee – Fee per parcel, per tax year, to determine who paid the taxes	GC 66018, 54985, 54986	\$38.00 per 15 minute increment
	33.	Erroneous Payment Fee - Fee to process payment reversal received from taxpayer agents in wrong amount.	GC 66018	\$38.00 per 15 minute increment
OTHER	34.	Identification of parties of interest	R&T 4112(a)(1), GC 54985, 54986	Lesser of \$308.00 or title co. amount
	35.	Replacement tax bill fee – Fee, per bill for creating a replacement tax bill for same owner and address as the original tax bill	R&T 162, per GC 54985, 54986	\$10.00
	36.	Tax bill request fee – Fee, per parcel, for all requests for tax bills from banks, mortgage companies, and tax service agencies that are not submitted by electronic file in the format required by the County	GC 66018, 54985, 54986	\$10.00
	37.	Recording Fee – paid to Recorder	R&T 4112(a)(2) GC 27361.3, 54985, 54986	\$14.00

(Code 1997 §3.29.030; Resolution No. 036-2000-2/01/2000; Ord. No. 4651-6/8/2004; Ord. No 4980-8/28/2012 Ord. No. 5012-9/23/2014; Ord. No. 5027-11/10/2015)

Section 3. El Dorado County Ordinance Code Title 5 – Business Taxes, Licenses and Regulations shall be amended to revise the previously reserved Sec. 5.04.030 as follows:

Sec. 5.04.030 - Business License Fee Schedule.

The Treasurer -Tax Collector will hereafter collect the following business license fees:

	<u>DESCRIPTION</u>	<u>FEE</u>
1.	All businesses, except for those listed below	\$51.00
2.	Door-to-door soliciting and selling (itinerant businesses)	\$64.00
3.	Fortunetelling, Carnivals, Secondhand dealers and pawnbrokers	\$154.00

The authority for the fees established herein is found in the California Business and Professions Code, Sections 16100 and 16101.

Section 4. This ordinance shall become effective thirty (30) days following adoption hereof. The prior Business License Fee Resolution (Resolution 108-2016) is hereby repealed, effective thirty (30) days following adoption of this ordinance.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the 14th day of July, 2020, by the following vote of said Board:

ATTEST
KIM DAWSON
Clerk of the Board of Supervisors

Ayes: Veerkamp, Hidahl, Parlin, Frentzen, Novasel

By 
Deputy Clerk

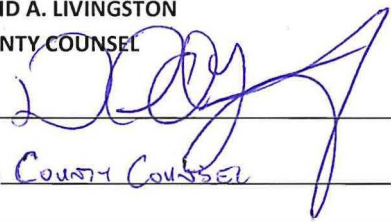
Noes: None

Absent: None



Chair, Board of Supervisors
Brian K. Veerkamp

APPROVED AS TO FORM
DAVID A. LIVINGSTON
COUNTY COUNSEL

By: 
Title: COUNTY COUNSEL