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ORDINANCE NO. 5206

**AN ORDINANCE AMENDING THE EL DORADO COUNTY ORDINANCE CODE TITLE 3
– REVENUE AND FINANCE, CHAPTER 3.29 and CHAPTER 3.34, TO UPDATE THE
TREASURER AND TAX COLLECTOR’S SCHEDULE OF FEES**

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 of the El Dorado County Ordinance Code, Chapter 3.29 and Chapter 3.34, are necessary to update the Treasurer-Tax Collector’s Fee Schedule in order to recover the reasonable costs of providing specified governmental services.

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, is hereby amended to revise Sections 3.29.030 - Authority and 3.29.040 – Fee Schedule, adding cited authority and updating the schedule of fees, and to add a new Section 3.29.060 related to recovery of collection costs as follows:

Sec. 3.29.030. - Authority.

The authority for the fees established herein is found in the California Government Code §§ 6157, 16583.1, 16585, 26220, 27361.3, 54985, 54986, 66016, 66018, and 66451.2, and California Revenue and Taxation Code §§ 162, 2503.2(g), 2509.1, 2511.1(f), 2811, 2821, 2922(e), 3205, 3704.7(e), 3719, 4112, 4141, 4151, 4186, 4217, 4672.1, 4672.2, 4673, 4837.5(i), and 5832(b) and Vehicle Code § 9880(b). (Code 1997, § 3.29.030; Ord. No. 4651; Ord. No. 5012, § 1, 9-23-2014; Ord. No. 5027, § 1, 11-10-2015; Ord. No. 5125, § 2, 7-14-2020; Ord. No. 5176, § 2, 6-27-2023).

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
BY LAW	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
COST RECOVERY	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
	7.	Application for separation fee – Fee, per parcel, to separate current-year secured property tax bill or delinquent secured assessment (lien, direct charge, 1915 bonds, or Mello-Roos special tax)	R&T 4141, 4186, GC 66018	\$77.00
	8.	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(e), GC 54985/54986, 66018	\$154.00 per hour
	9.	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 §§ 66018, 54985/54986	\$38.00
	10.	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
	11.	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
	12.	Reminder Notice –Fee for preparing delinquent tax record and sending the Reminder Notice for the current-year second installment of secured property taxes and supplemental taxes	R&T 2621, 75.52(c)	\$38.00

COST RECOVERY	13.	DMV Hold fee – Fee added to delinquent unsecured property tax on vessels for Department of Motor Vehicles notification	R&T 3205, VC 9880(b) GC 66018, 54985/54986	\$38.00
	14.	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
	15.	Release of lien, document preparation fee – Fee added to amount to redeem delinquent unsecured assessment to prepare a release of lien	R&T 2922(e) GC 66018, 54985/54986	\$38.00
	16.	Duplicate release of lien, document preparation– Fee to prepare, on request, a duplicate release of lien	R&T 2922(e) GC 66018, 54985/54986	\$38.00
	17.	Collection letter fee – Fee added to amount to redeem delinquent unsecured assessment when formal collection letter is prepared	R&T 2922(e) GC 66018, 54985/54986	\$51.00
	18.	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(e) GC 66018, 54985/54986	\$96.00 Annual, per assessment
	19.	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(e) GC 66018, 54985/54986	\$154.00
	20.	Special handling fee – Fee collected from taxpayer prior to establishing a special payment plan to redeem delinquent unsecured assessment	R&T 2922(e) GC 66018, 54985/54986	\$154.00
	21.	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(e) GC 66018, 54985/54986	\$154.00
	22.	Installment payment plan initiation fee – Fee collected from taxpayer to start an installment payment plan	R&T 4217, per GC 54985/ 54986	\$154.00
	23.	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
	24.	Four-year payment plan initiation fee – Fee collected from taxpayer to start a four-year payment plan	R&T 4837.5(i) per GC 54985/54986	\$154.00
	25.	Four-year payment plan annual maintenance fee – Fee added to each installment of a four-year payment plan	R&T 4837.5(i) per GC 54985/54986	\$38.00
	26.	Quotation of taxes due and/or estimate of taxes lien 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
	27.	Quotation of taxes due and/or estimate of taxes lien 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

	28.	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
	29.	Property tax outstanding list – Fee for report of outstanding taxes by a range of fee parcel number (FPN)	GC 66018, 54985, 54986	\$38.00
	30.	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	31.	Notice/Publication Reimbursement – Redeemed parcels	R&T 4112(b) and (d), GC 54985	Actual Cost
	32.	Publication Notice Fee – sold parcels	R&T 4672.2, GC 54985	Actual Cost
	33.	Advertising Cost of Sale	R&T 4673, 3719	Actual Cost
INCREMENTAL	34.	Research fee – Fee per parcel, per tax year, to determine who paid the taxes	GC 66018, 54985, 54986	\$38.00 per 15 minute increment
	35.	Erroneous Payment Fee - Fee to process payment reversal received from taxpayer agents in wrong amount.	GC 66018	\$38.00 per 15 minute increment
OTHER	36.	Identification of parties of interest	R&T 4112(a)(1), GC 54985, 54986	Lesser of \$308.00 or title co. amount
	37.	Transient Occupancy Tax – Fee to calculate the assessment fee for nonpayment of Transient Occupancy Tax (minimum one hour charge)	GC 66016, 66018	\$38.00 per 15 minute increment
	38.	Duplicate Transient Occupancy Tax Certificate – Fee, per certificate, to produce a duplicate Transient Occupancy Tax Certificate	R&T 162, GC 66018	\$10.00
	39.	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
	40.	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
	41.	Annual Subscription Fee for access to EDC FTP site, all files (current tax bills and delinquent tax bills data)	GC 66016, 66018	\$400.00
	42.	Annual Subscription Fee for access to EDC FTP site, access to delinquent tax bills data only.	GC 66016, 66018	\$200.00

	43.	Recording Fee – release of tax lien	R&T 4112(a)(2) GC 27361.3, 54985, 54986	\$20.00
	44.	Revenue Recovery: collection fee added to amount due when County department refers the debt to Revenue Recovery Division.	GC 16583.1	14.00% subject to adjustment per Board Policy B-4
	45.	Revenue Recovery: collection fee added to amount due when Revenue Recovery Division refers the debt to an outside collection agency.	GC 16585, 16583.1 26220(a)	33.33% subject to adjustment per Board Policy B-4

(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; Ord. No. 5125-7/14/2020; Ord. No. 5176, § 2, 6-27-2023).

Sec. 3.29.060 – Recovery of Collection Costs

Amounts referred to Revenue Recovery Division for collection, including amounts referred by Revenue Recovery Division to an outside collection agency, are subject to additional fees to cover the full cost of collection. Collection fees shall be added to the amount due and become part of the underlying debt obligation.

Section 3. El Dorado County Ordinance Code Title 3 - REVENUE AND FINANCE, Chapter 3.34 - ESTABLISHMENT OF FEES FOR IDENTIFICATION OF PARTIES OF INTEREST, is hereby amended to revise Section 3.34.030 – Fees as follows:

Sec. 3.34.030. - Fees. The fee to be charged in connection with properties to be sold at a proposed tax sale shall be the lower of: the lowest bid provided by a reputable title company located within El Dorado County for an acceptable report of a title search, or the reasonable cost of salaries and benefits of El Dorado County employees to develop the "parties of interest" information, as specified in the fee schedule in Section 3.29.040.

(Code 1997, § 3.34.030; Ord. No. 4136, § 1(part), 1990; Ord. No. 4980, § 1(3.34.030), 2012).

Section 4. This ordinance shall become effective thirty (30) days following adoption hereof.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the 20th day of August, 2024, by the following vote of said Board:

ATTEST

Kim Dawson

Clerk of the Board of Supervisors

By 

Deputy Clerk

Ayes: Thomas, Hidahl, Turnboo, Parlin, Laine

Noes: None

Absent: None



Wendy Thomas

Chair, Board of Supervisors

APPROVED AS TO FORM

DAVID LIVINGSTON

COUNTY COUNSEL

By: 

Title: COUNTY COUNSEL