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ORDINANCE NO. 5176

AN ORDINANCE AMENDING THE EL DORADO COUNTY ORDINANCE CODE Title 3 – REVENUE AND FINANCE and Title 5 – BUSINESS TAXES, LICENSES AND REGULATIONS (previous Resolutions 036-2000 and 108-2016, Ordinances 4651, 4980, 5012, 5027 and 5125) 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 and Title 5 of the El Dorado County Ordinance Code are necessary to update the Treasurer - Tax Collector’s General Fee Schedule and the 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, is hereby amended to revise sections 3.29.030-Authority and 3.29.040-Fee schedule adding cited authority and new fees to the schedule, and to add a new section 3.29.050 related to statutory 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), 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; 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. 5125-07/14/2020.

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	\$18.00
	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, R&T 4837.5(i)	\$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 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

COST RECOVERY	27.	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
	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 \$38.00 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

OTHER	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

(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).

Sec. 3.29.050 – Statutory fees.

Fee amounts that are fixed by statute or adjusted by operation of state laws may be implemented by resolution of the Board of Supervisors.

Section 3. El Dorado County Ordinance Code Title 5 – BUSINESS TAXES, LICENSES AND REGULATIONS, Chapter 5.04 – GENERAL PROVISIONS, section 5.04.030 – Business License Fee Schedule, is hereby amended 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
4.	Duplicate Business License – Fee, per license, to produce a duplicate business license.	\$10.00
5.	Business License Renewal Late Fee – Per license, for late renewal	\$10.00

The authority for the fees established herein is found in the California Business and Professions Code §§ 16100 and 16101 and Government Code §§ 66016 and 66018.

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 27th day of July June, 2023, by the following vote of said Board:

ATTEST

Kim Dawson

Clerk of the Board of Supervisors

Ayes: Thomas, Hidahl, Turnboo, Laine

By Kyra Schaufenberg
Deputy Clerk

Noes: None

Absent: Parlin

Wendy Thomas
Wendy Thomas
Chair, Board of Supervisors

APPROVED AS TO FORM
DAVID LIVINGSTON
COUNTY COUNSEL

By: [Signature]
Title: Assistant County Counsel