



Legislation Text

File #: 20-0174, **Version:** 1

Treasurer-Tax Collector Department recommending the Board provide conceptual approval, pursuant to Board Policy A-3, to amend El Dorado County Ordinance Code Title 3 and Title 5 - Revenue and Finance (previous Resolution 036-200, Ordinances 4651, 4980, 5012 and 5027) to update the Treasurer-Tax Collector Schedule of Fees, update the El Dorado County Business License Fee Schedule (previous Resolutions 179-2003 and 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.

FUNDING: General Fund.

DISCUSSION / BACKGROUND

Chapter 3.28 of Title 3 of the El Dorado County Ordinance Code describes the services and products which the Treasurer-Tax Collector provides on a fee basis. California Government Code Chapter 12.5 County Fees, Section 54985, authorizes the Board of Supervisors to “recover the cost of providing any product or service . . .” (Attachment A). However, the Treasurer-Tax Collector Department has seen an increase in the cost to deliver the services since the adoption of the current fee schedules.

The Board provided direction to departments during the budget addenda process in 2015, to review and provide budget recommendations related to fee structures, with the goal of more closely aligning fees with the costs of providing services. In May 2018, the County released a Request for Proposals for a Multi-Department Fee Nexus Study. After a review of proposals submitted, the Treasurer-Tax Collector Department entered into a contract with ClearSource Financial Consulting to conduct a Fee Study (Attachment B). Costs considered in the study include personnel, supervision, overhead costs, equipment and other indirect costs.

The results of the Study are the fee adjustment recommendations contained in the draft Ordinance at Attachment C. Those fees that are not mandated by statute are recommended for adjustment to fully recover the County costs to provide the services. If these fee increases are approved, the resulting annual revenue increase will be approximately \$430,000 provided the service levels estimated in the study are maintained in the future.

Additionally, a small number of new fees are recommended due to new procedures in the Department. For instance, the DMV Hold Fee is part of the Department’s increased efforts to collect unsecured defaulted taxes. Another recommended change is due to implementation of the Megabyte Property Tax System and the change from “Assessor’s Parcel Number (APN)” to “Fee Parcel Number (FPN).” Finally, a number of fees were incorrectly classified and are recommended for correction.

Lastly, the proposed amendment incorporates the Business License Fee Schedule within the County Ordinance Code. Historically, the Business License Fee Schedule was adopted by Resolution. Incorporating it into the Ordinance Code will achieve greater public accessibility.

If the Board approves the recommendation for the amendment, the Treasurer-Tax Collector Department will return to the Board with a first reading of the amended ordinance

ALTERNATIVES

The Board could choose not to approve this recommendation and continue to supplement Treasurer-Tax Collector products and services with General Fund dollars.

PRIOR BOARD ACTION

February 1, 2000, Item 20, Resolution 036-2000 Final Passage

July 8, 2003, Item 8, Resolution 179-2003 Final Passage

June 8, 2004, Item 64, Ref. No. 35124, Ordinance 4651 Final Passage

August 28, 2012, Item 23, File 12-1040, Ordinance 4980, Final Passage

September 23, 2014, Item 23, File 14-0747, Ordinance 5012 Final Passage

November 10, 2015, Item 13, File 15-1098, Ordinance 5027 Final Passage

June 28, 2016, Item 49, File 16-0478, Resolution 108-2016 Final Passage

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION / COMMENTS

It is recommended that the Board approve this item.

FINANCIAL IMPACT

There is no financial impact associated with this conceptual approval. If the fee increases are ultimately approved, the resulting annual revenue increase will be approximately \$430,000.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Clerk of the Board will:

If conceptually approved, publish a Notice of Hearing

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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