



Legislation Text

File #: 20-0772, **Version:** 2

Treasurer-Tax Collector Department recommending the Board Approve the **Final Passage** (Second Reading) of Ordinance **5125** amending Chapter 3.28 of Title 3 of the El Dorado County Ordinance Code to adjust fees, that are not mandated by statute, to recover the cost to provide the service; to add additional fees to cover the cost to provide additional services; to remove fees for services not within this department's jurisdiction; to update language for consistency with Megabyte nomenclature; and to incorporate the Business License Fee Schedule, formerly adopted by resolution.

FUNDING: General Fund.

DISCUSSION / BACKGROUND

On June 30, 2020 (Legistar 20-0772, Item 32), the Board approved the Introduction (First Reading) of Ordinance **5125** amending Chapter 3.28 of Title 3 of the El Dorado County Ordinance Code to adjust fees, that are not mandated by statute, to recover the cost to provide the service; to add additional fees to cover the cost to provide additional services; to remove fees for services not within this department's jurisdiction; to update language for consistency with Megabyte nomenclature; and to incorporate the Business License Fee Schedule, formerly adopted by resolution. The Board Continued the matter to July 14, 2020 for Final Passage (Second Reading).

The Treasurer-Tax Collector Department received conceptual approval from the Board of Supervisors to amend El Dorado County Ordinance Code Title 3 and Title 5 - Revenue and Finance to update the Treasurer-Tax Collector Schedule of Fees and to incorporate the Business License Fee Schedule, formerly adopted by resolution, into the Ordinance Code. (Legistar File Number 20-0174, May 19, 2020, Agenda Item #25.)

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 B). However, the Treasurer-Tax Collector Department has seen an increase in the cost to deliver the services since the adoption of the current Fee Schedule in 2004.

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 cost of providing services. In May 2018, the County released a request for Proposal for a Multi-Department Fee Nexus Study. After a review of proposals submitted, the Treasurer-Tax Collector Department entered into a contract with Clear Source Financial Consulting to conduct a Fee Study (Attachment C). Costs considered in the study include personnel, supervision, overhead costs, equipment and other indirect costs.

The results of the Study are the fee adjustments contained in Attachment D. Those fees that are not mandated by statute are adjusted to fully recover the County costs to provide the service.

Additionally, a small number of new fees are added 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 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)." Lastly, a small number of fees were incorrectly classified and are corrected in the revised ordinance.

ALTERNATIVES

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

PRIOR BOARD ACTION

May 19, 2020, Item 25, File 20-0174, Conceptual Approval
November 10, 2015, Item 13, File 15-1098, Ordinance 5027 Final Passage
September 23, 2014, Item 23, File 14-0747, Ordinance 5012 Final Passage
June 8, 2004, Item 64, Ref. No. 35124, Ordinance 4651 Final Passage

OTHER DEPARTMENT / AGENCY INVOLVEMENT

County Counsel has reviewed and approved the draft ordinance as to form.

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

If the fee adjustments are approved, the annual revenue may increase by approximately \$127,000.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Following approval of the ordinance, continue the matter to July 14, 2020, for final passage.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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