



**Treasurer/Tax Collector
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

KUYLER CROCKER
District One
PETE VANDER POEL
District Two
AMY SHUKLIAN
District Three
EDDIE VALERO
District Four
DENNIS TOWNSEND
District Five

AGENDA DATE: April 30, 2019

Public Hearing Required	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Published Notice Required	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Advertised Published Notice	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
CONTACT PERSON: Paul Sampietro PHONE: 559.636.5265				

SUBJECT: Changes to the Fee schedule of the Tulare County Treasurer-Tax Collector.

REQUEST(S):
That the Board of Supervisors:
1) Conduct a public hearing considering the proposed fee adjustments as listed in Attachment "A" (FY 2019/20 Summary of Proposed Fees)
2) Approve the attached proposed fee schedule, to be effective July 1, 2019.

SUMMARY:
The Treasurer Tax Collector is updating the \$69 Returned Item Fee to reflect the current staff time and direct costs related to returned payment items such as returned checks and returned electronic transactions. For the non-property tax checks that are returned the fee will address only those costs that the Treasury division incurs.

For property tax related payments the fee is separated into online and check payments, and each has an additional, per-parcel charge to capture the additional time spent on research for multiple parcels.

The new fees propose to break the current \$69.00 returned item fee into several fees depending on the source of payment and the Department processing the return. The proposed fees are listed in Attachment "A" (FY 2019/20 Summary of Proposed Fees). The Treasurer-Tax Collector's Office has received approval from the Auditor's Office on the cost recovery methodology in establishing the proposed fees.

Notices of this hearing regarding the fees were published in the Sun-Gazette Newspaper on April 17, 2019 and April 24, 2019.

SUBJECT: Changes to the Fee schedule of the Tulare County Treasurer-Tax
DATE: Collector.
April 30, 2019

ADMINISTRATIVE SIGN-OFF:



Cass Cook
Auditor-Controller, Treasurer-Tax Collector

cc: County Administrative Office

Attachment(s) Summary of Tax Collector Fees

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF)
CHANGES TO THE FEE SCHEDULE) Resolution No. _____
OF THE TREASURER-TAX COLLECTOR) Agreement No. _____
)

UPON MOTION OF SUPERVISOR _____, SECONDED BY
SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD _____
_____, BY THE FOLLOWING VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

That the Board of Supervisors:

- 1.) Conducted a public hearing considering the proposed fee adjustments as listed in Attachment "A" (FY 2019/20 Summary of Proposed Fees)
- 2.) Approved the attached proposed fee schedule, to be effective July 1, 2019.

ATTACHMENT A

FY 2019/20 Summary of Proposed Fees

Agenda Date: 4/30/2019
 Department: Treasurer-Tax Collector
 Submitted By: Paul Sampietro

Agenda Item #:

Fee Description (*denotes new fee)	Fee Amount	Fee Setting Authority (i.e., Federal, State or BOS)	Year Adopted	Effective Date	Reference Code and/or Resolution Numbers	Total Cost For Service (Salaries, Administration Services/Supplies)	Current Fee \$ Amount and % of Cost Recovered	Proposed Fee \$ Amount and % of Cost Recovered	Date Last Approved
Returned Item Fee	\$ 7.00	BOS	2014	3/1/2016	GC §6157(b)	\$ 7.92	\$ 69.00 871%	\$ 7.00 88%	1/26/2016
*Online Reject - Property Tax Payment Base Fee	\$ 49.00	BOS	NEW	7/1/2019	GC §6157(b)	\$ 49.11	0%	\$ 49.00 100%	
*Online Reject - Property Tax Payment Additional Per-Parcel Fee	\$ 12.00	BOS	NEW	7/1/2019	GC §6157(b)	\$ 12.45	0%	\$ 12.00 96%	
*Returned Check - Property Tax Payment Base Fee	\$ 43.00	BOS	NEW	7/1/2019	GC §6157(b)	\$ 43.53	0%	\$ 43.00 99%	
*Returned Check - Property Tax Payment Additional Per-Parcel Fee	\$ 9.00	BOS	NEW	7/1/2019	GC §6157(b)	\$ 9.75	0%	\$ 9.00 92%	