



**Auditor-Controller/  
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:** REVISED April 14, 2020

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" 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) Approve the attached proposed fee schedule, to be effective July 1, 2020.

**SUMMARY:**  
The Treasurer-Tax Collector is updating two fees. Each fee represents a separate payment plan that is available to pay off property taxes owed.

The first is the Redemption Payment Plan. This plan is available to any person who has prior year defaulted taxes on a secured property. This payment plan allows a person to pay off the delinquent balance in installments over a five year period. Pursuant to Revenue and Taxation code section 4217 (b), any person wishing to pay delinquent taxes installments is subject to a fee.

The second is the Special Payment plan. This plan is available to any person who received one or more tax bills in addition to their regular annual bill. The additional bill(s) are known as escape assessments and result from a correction in value to the prior year tax roll. These corrections result in an increase in taxes. The special payment plan allows a person to pay the escape assessments in installments without incurring any penalties. Pursuant to Revenue and Taxation code section 4837.5 (I), the tax collector may establish a fee for the actual cost of processing these plans.

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

**DATE:**  
April 14, 2020

The Treasurer-Tax Collector reviewed all of its fees, and specifically with respect to these two fees, this review revealed a more efficient process than when the fees were first adopted, and so a reduction for both fees is requested. The Treasurer-Tax Collector is requesting the fee for the Redemption Payment Plan be adjusted from \$140 to \$50 per parcel (which is a 65% drop) and for the fee for the Special Payment Plan be reduced from \$255 per assessment to \$100 per parcel (which is roughly a 60% reduction).

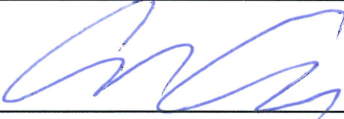
**FISCAL IMPACT/FINANCING:**

The approval of this action will likely reduce revenue to the office about \$16,000, since the Redemption Pay Plan fee is being reduced from \$140 to \$50, and the Tax Collector received payment last fiscal year on roughly 180 plans. The Special Payment Plans are much less common, and so little to no fiscal impact is expected due to their fee reduction.

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

The County's five-year strategic plan includes the Organizational Performance Initiative to provide for the stability of county operations through periods of economic fluctuations, changing priorities and service demands.

**ADMINISTRATIVE SIGN-OFF:**



\_\_\_\_\_  
Cass Cook, CFIP  
Tulare County Auditor-Controller/Treasurer-Tax Collector

Cc: County Administrative Office  
Auditor-Controller

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Attachment(s): Summary of proposed Tax Collector Fees

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

IN THE MATTER OF  
CHANGES TO THE FEE SCHEDULE  
OF THE TULARE COUNTY  
TREASURER-TAX COLLECTOR

)  
) Resolution No. \_\_\_\_\_  
) 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

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- 1) Approved the attached proposed fee schedule, to be effective July 1, 2020.

FY 2020/21 Summary of Proposed Fees

Agenda Date: 4/14/2020

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
Redemption Pay Plan	\$ 50.00	BOS	2011	3/1/2016	GC §4217	\$ 50.96	\$ 140.00	275%	\$ 50.00	98%	1/26/2016
Special Pay Plan	\$ 100.00	BOS	2013	3/1/2016	GC §4837.5	\$ 101.51	\$ 255.00	251%	\$ 100.00	99%	1/26/2016