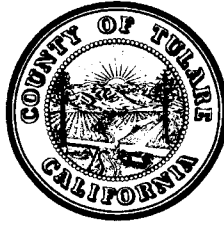


REVISED

*Gregory B. Hardcastle, C.P.A.*



ASSESSOR/CLERK-RECORDER  
COUNTY OF TULARE  
221 S. Mooney Blvd - Room 102-E  
Visalia, California 93291-4593

Roland P. Hill  
Assistant Assessor/ Clerk-Recorder

**AGENDA ITEM: ASSESSOR FEES  
HEARING**

**May 9, 2006**

**Subject: Adopt proposed changes in the Fee Schedule for the Assessor's Office.**

**Recommendation: The Board of Supervisors adopt the appropriate fees for the Assessor's Office after the scheduled hearings.**

**Summary: The annual report on fees for Planning applications processed by the Assessor's office is required by Ordinance Code, Section 1-03-1590(d).**

**Before the Board of Supervisors can consider any additional fees or increases in the fees charged by the Assessor's Office for Planning application matters, at least one public meeting must be held in which oral or written presentations can be made as part of a regularly scheduled meeting (see Government Code, Section 66016). Notice of the time and place of meeting, including a general explanation of matters to be considered, and a statement that the data required by Section 66016 is available, must be mailed at least 14 days prior to the meeting to anyone who files a written request for the notice. The County is also required to make available to the public, at least 10 days prior to the meeting, data indicating the amount of costs, or estimated costs required to provide the service for which the fee is levied and the revenue sources anticipated to provide the service, including General Fund revenues.**

**In order to fulfill the requirements of Section 66016, the Assessor will need to make the Department's report available for public review at least 10 days prior to the public hearing on May 9, 2006. The Assessor should also check the records to see if there are any written requests for such notices that will have to be mailed two weeks prior to the meeting. The Assessor will notice the public by newspaper of the hearing so there is ample time to obtain requested data prior to the hearing.**

In addition to assessing fees for services provided by the Assessor's Office as to Planning applications, the Assessor also requests the Board of Supervisors to either establish or increase fees for certain general assessment services under Revenue and Taxation Code 408, 409 and 470. Such fees are subject to notice and public hearing under Government Code, Section 66018. Section 66018 requires that prior to adopting an ordinance, resolution or other legislative enactment adopting a new fee or approving an increase in an existing fee to which this section applies, a local agency shall hold a public hearing, at which oral or written presentations can be made, as part of a regularly scheduled meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, shall be published in accordance with Section 6062a (ten days, two publications in newspaper published once a week or oftener).

**Financing:** Fiscal effects of the adoption and/or changes in the Assessor's Office fee schedule will be determined following a decision by the Board of Supervisors whether to make any changes or adopt new fees for the 2006/2007 fiscal year.

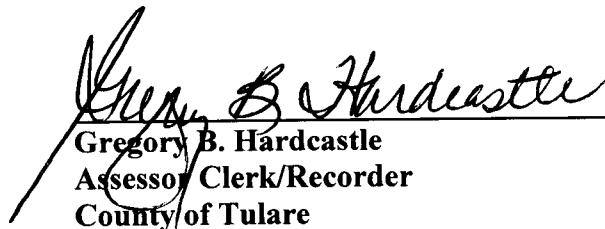
**Justification:** The justification for new or increased fees has been set forth in the Summary of Proposed Fees and related documentation.

**Alternatives:** None provided. A public meeting is required for such matters under Sections 66016 and 66018 of the Government Code.

**Involvement with Other Departments:** The Planning Application Fees being established by the Assessor's Office and authorized by the Board will be consolidated with any authorized amendments to the Resource Management Agency's Fee Schedule. The County Auditor-Controller's Office has provided the formulas and/or methodology used in establishing the cost of services for which the fees are being charged. County Counsel to review agenda items and provide guidance for any additional requirements.

**Signature Requirements:** Not applicable.

Respectfully submitted,



Gregory B. Hardcastle  
Assessor Clerk/Recorder  
County of Tulare

## 2006/07 SUMMARY OF PROPOSED FEES

### RESOLUTION

AGENDA DATE: May 9, 2006 AGENDA ITEM # \_\_\_\_\_

DEPARTMENT: ASSESSOR

SUBMITTED BY: GREGORY B. HARDCASTLE

Description of Fee  (*denotes new fee)	Total Cost for Service (Salaries, Administration Service/Supplies)	Current Fee \$ Amount and % of Cost Recovered	Proposed Fee \$ Amount and % of Cost Recovered
----------------------------------------------------	--------------------------------------------------------------------------------	-----------------------------------------------------------	------------------------------------------------------------

#### Planning Application Fees:

1. Certificate of Compliance	\$168	\$182 (80%)	\$168 (100%)
2. Lot Line Adjustments	\$252	\$198 (79%)	\$252 (100%)
3. Local Agency Formation Committee (LAFCO)	\$126	\$99 (79%)	\$126 (100%)
4. Williamson Act: Program Entry	\$126	\$99 (79%)	\$126 (100%)
Notice of Non-Renewal	\$63	\$50 (79%)	\$63 (100%)
Cancellation	\$462	\$363 (71%)	\$462 (100%)

#### Public Works:

5. Final Tract Maps	\$1,344	\$960 (71%)	\$1,344 (100%)
6. Parcel Maps-Final	\$336	\$264 (79%)	\$336 (100%)

## 2006/07 SUMMARY OF PROPOSED FEES

AGENDA DATE: May 9, 2006

AGENDA ITEM # \_\_\_\_\_

DEPARTMENT: ASSESSOR

SUBMITTED BY: GREGORY B. HARDCASTLE

Description of Fee  (*denotes new fee)	Total Cost for Service (Salaries, Administration Service/Supplies)	Current Fee \$ Amount and % of Cost Recovered	Proposed Fee \$ Amount and % of Cost Recovered
----------------------------------------------------	--------------------------------------------------------------------------------	-----------------------------------------------------------	------------------------------------------------------------

### Regular Fees:

1. General Public Inquiries *** Research/Appearances	\$84/hr	\$66/hr (79%)	\$84/hr (100%)
2. Copy & Mail Tax Documents	\$28/ea	\$22/ea (79%)	\$28/ea (100%)
3. DMV Searches (boats)	\$21/ea	\$16/ea (76%)	\$21/ea (100%)
4. Tax Estimates	\$63/ea	\$49/ea (78%)	\$63/ea (100%)
5. Request to Segregate/ Combine Parcels	\$168/project	\$132/project (79%)	\$168 (100%)
6. Parcel Maps-Waiver Approved	\$336/project	\$264/project (79%)	\$336 (100%)
7. Characteristics: Residential	\$10/ea	\$8/ea (80%)	\$10 (100%)
Commercial/Industrial ***	\$21/ea (min)	\$16/ea (min) (76%)	\$21/(min) (100%)
8. Electronic File of Assessor's Map * (based upon 10 users)	\$100	None	\$100 (100%)
9. Copies	\$1/ea	\$1/ea	No Change
10. Out-of-State Audit Travel Maximum Daily Per Diem Travel	\$644	\$500 (90%)	\$644 (100%)

\* New Fee

\*\*\* Per hour charge with \$21 minimum

**BEFORE THE BOARD OF SUPERVISORS**

**COUNTY OF TULARE, STATE OF CALIFORNIA**

\*\*\*

IN THE MATTER OF FEES TO                                 }  
BE CHARGED BY THE TULARE                               }  
COUNTY ASSESSOR'S OFFICE                            }       RESOLUTION NO. \_\_\_\_\_

WHEREAS, the Tulare County Board of Supervisors has determined that a need exists to recover the County's costs in providing services to both public and private parties; and

WHEREAS, the Board has directed all departments to review their charges for services; and

WHEREAS, the Tulare County Assessor's Office wishes to update fees for the 2006/2007 fiscal year; and

WHEREAS, a public hearing concerning the establishment of fees to cover such County costs has been noticed and held in accordance with Government Code, Sections 66016 and 66018;

NOW, THEREFORE, BE IT RESOLVED that the Tulare County Board of Supervisors approve the fees for the Assessor's Office as follows:

**Planning Application Fees: RESOURCE MANAGEMENT AGENCY**

**(Planning and Development Department)**

1.	Certificate of Compliance	\$168
2.	Lot Line Adjustments	\$252
3.	LAFCO Work	\$126
4.	Williamson Act	
	a. Entry into Program	\$126
	b. Notice of Non-Renewal	\$63
	c. Cancellation	\$462

**(Public Works Department)**

1.	Final Tract Maps (subdivision maps-creating new Assessor parcels)	\$1,344
2.	Parcel Maps (Final)	\$336

**Regular Fees:**

1.	General Research Inquiries	\$84/hr
2.	Copy and Mail Property Tax Documents	\$28
3.	DMV Search (Boats Only)	\$21
4.	Tax Estimates	\$63
5.	Request to Segregate/Combine Assessment Parcels	\$168
6.	Parcel Maps (Waiver Approved)	\$336
7.	Characteristics:	
	Residential (Each)	\$10
	Commercial/Industrial (\$84/hr w ¼ hr minimum)	\$21
8.	Electronic File of Assessors' Maps (based upon 10 users)	\$100
9.	Copies of Document	\$1
10.	Out of State Maximum Daily Per Diem Travel Charge	\$644

THE FOREGOING RESOLUTION WAS ADOPTED UPON MOTION OF SUPERVISOR  
\_\_\_\_\_, SECONDED BY SUPERVISOR  
\_\_\_\_\_, AT AN OFFICIAL MEETING OF THE BOARD OF  
SUPERVISORS HELD ON MAY 9, 2006, BY THE FOLLOWING VOTE:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

ATTEST:  
C. BRIAN HADDIX  
COUNTY ADMINISTRATIVE  
OFFICER/CLERK, BOARD OF  
SUPERVISORS

BY: \_\_\_\_\_  
Deputy Clerk

GBH:mjn

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## **NOTICE OF HEARING CONCERNING**

### **INCREASED FEES IN THE ASSESSOR'S OFFICE**

Notice is hereby given that pursuant to Section 66018 of the Government Code, the County of Tulare intends to hold a public hearing with respect to the adoption of increased fees in the Assessor's Office, pertaining to the following: certificates of compliance; lot line adjustments; LAFCO projects; Williamson Act final tract maps, final parcel maps; general public inquiries; copy and mail tax documents; DMV boat searches; tax estimates; requests for segregation or combining parcels; parcel maps – waiver approved; characteristics; out-of-state travel daily per diem; electronic file of Assessor maps; and copies.

The hearing is set for May 9, 2006 in the Chambers of the Board of Supervisors, County Administration Building, 2800 West Burrel Avenue in Visalia, California.

The purpose of the hearing is to consider oral and written presentation of any interested party with respect to the establishment of and/or increase in fees.

The proposed fees and the basis for proposals are set forth in documentation to the Board of Supervisors. The recommendation will be presented to the Board of Supervisors for adoption at the close of the aforementioned public hearing.

Further information can be obtained by contacting Gregory B. Hardcastle, Tulare County Assessor, Room 102-E, Courthouse, Visalia, California 93291.

**NOTE: Publication Requirements: Government Code 6062a (ten days; two publications in newspaper once a week or oftener).**

A Study of Costs Related to Selected Fees Charged by the  
Tulare County Assessor

And

Estimates of Recommended Cost-Recovery and Proposed  
Fee Adjustments

February 2006

By

County of Tulare  
Auditor/Controller's Office  
Internal Audit Division



## Summary

This study concerns certain charges and fees for services within the Tulare County Assessor Division, which are required in order to recover the costs incurred in providing selected services.

The results of the study of Tulare County's costs, including personnel, indirect and overhead costs, supervision and equipment, indicate that the County Assessor Division needs to adjust its fees, in order to recover actual costs associated with serving the public.

The following Table presents both current and proposed rates as a result of this study.

**TABLE A**

ITEM	Present Fee	Proposed Fee
<b>A) Planning Applications Planning and Development Department</b>		
1. Certificate of Compliance [Government Code §66499.35]	\$132	\$168
2. Lot Line Adjustment Resolution [Government Code §66412(d)]	\$198	\$252
3. Local Agency Formation Committee [Government Code §56386]	\$99	\$126
4. Williamson Land Act [Government Code §51283 and 51287]		
a. Start up activities	\$99	\$126
b. Notices of non-renewal	\$50	\$63
c. Cancellations of Williams Act Approvals	\$363	\$462
<b>B) Planning Applications Public Works Department</b>		
1. Final (Tract) Maps [Government Code §66433]	\$960	\$1,344
2. Parcel Maps [ Government Code §66444]	\$264	\$336
<b>C) Regular Assessor Fees</b>		
1. General Public Inquiries Requiring Research/Appearances [Government Code §54985]	\$16	\$21
2. Copy and Mail Filed Property Tax Documents [Government Code §54985]	\$22	\$28
3. DMV Search for Taxpayer (Boats Only) [Government Code §54985]	\$16	\$21
4. Tax Estimates [Government Code §54985]	\$49	\$63
5. Request to Segregate and/or Combine Assessment Parcels (Splits and Combinations) [Government Code §66412(a)]	\$132	\$168
6. Parcel Maps (Waiver Approved) [Government Code §66444]	\$264	\$336
7. Property Characteristics [Revenue and taxation Code §408.3(c)]		
a. Residential, Single Family or Mobile Home	\$8	\$10
b. Commercial, Industrial and/or Other Properties (Minimum \$21, \$84 per hour or \$1.40 per minute)	\$16	\$21
8. Electronic File of Assessor's Maps [Government Code §54985]	None	\$100 Based on 10 users
9. Copies of Documents [Government Code §54985]	\$1	\$1
10. Out of State Maximum Daily per Diem Travel Charge [Revenue and Taxation Code §470]	\$580	\$644

## I. Introduction

This study concerns the allowable full cost-recovery of selected services provided to the public by the Tulare County Assessor Division of the Assessor-Clerk/Recorder. A prior fee study was conducted in April of 2001 by Government Finance Research (GFR). The Internal Audit Division of the County of Tulare was commissioned by the Tulare County Assessor-Clerk/Recorder to review and update these fees to reflect current needs and costs. A separate report for fees associated with the Tulare County Clerk/Recorder was also completed.

A California County Assessor performs a number of mandated duties: preparing assessments of secured and unsecured property within the County for taxing purposes; maintaining maps; delineating every parcel of land in the County for assessment purposes; and other duties. The Assessor also responds to a variety of special requests for data. This study focused on determining the costs the Assessor incurs in fulfilling the requests for data for which State law allows the Assessor to recover the full cost of providing that user requested data.

### A) Legal and Statutory Background

The Tulare County government provides various services and licensing and regulatory activities for which charges can be levied on the user of the service. For some of these, the fee is set by State government (Government Code §54985). For others, local government can set the fee within certain guidelines. User fees are charged for certain services and activities that benefit or serve selected users rather than the general public. Examples of user fees include fees for the use of a publicly owned golf course, a restaurant permit, a dog license or the filing of a notary bond. User fees pay for legitimate services that county government provides which should be paid for by the user rather than by the general public through taxes.

. . . a county board of supervisors shall have the authority to increase or decrease the fee or charge, that is otherwise authorized to be levied by another provision of law, in the amount reasonably necessary to recover the cost of providing any product or service or the cost of enforcing any regulation for which the fee or charge is levied. *The fee or charge may reflect the average cost of providing any product or service or enforcing any regulation.* (Government Code §54985).

In addition, the Revenue and Taxation Code (§408.3(c) and 409(a)) provides that the Assessor may charge not only the direct costs associated with providing services related to the definition of property characteristics, but may, in addition, recover “developmental and indirect costs” for the provision of such data. The code section states:

*“The actual cost of providing the information is not limited to duplication or production costs, but may include recovery of developmental and indirect costs, such as overhead, personnel, supply, material, office, storage, and computer costs.”*

Numerous other government code sections refer to the right of County Assessors to charge service and user fees for various information services.

## **B) Cost-Recovery Study for County Fee and License Services**

Some fees charged by the Tulare County Assessor Division of the Assessor-Clerk-Recorder are established by State statutes, including the Government Code. The County Board of Supervisors may change some of the fees if they can demonstrate to the public that the costs are in excess of the income derived for the particular service as allowed under Government Code §54985.

In developing the Tulare County study methodology, we have consulted with County staff, researched staff activities, and reviewed State legislation relative to local government charges and fees. This study is similar to the format and methodologies used by the consultants in earlier years in Tulare County.

Further details related to the study methodology are available from the Internal Audit Division of the Tulare County Auditor/Controller's Office.

## **C) Tulare County Assessor Division**

The County Assessor-Clerk-Recorder functions as both the Assessor and the County Clerk-Recorder for Tulare County and, as such, a number of duties are mandatory: preparing assessments of secured and unsecured property within the County for taxing purposes; maintaining maps; delineating every parcel of land in the County for assessment purposes; and other duties. The Assessor also responds to a variety of special requests for the data extracted from the assessment rolls maintained by the Office. These include, but are not limited to:

- Processing of requests for copies of assessment rolls.
- Implementing parcel combinations and splits in response to owner-initiated requests.
- Complying with requests from other governmental agencies for evaluation of development plans.
- Responding to requests for the preparation of special reports extracted from assessment data.
- Providing information on the detailed property characteristics of each parcel in Tulare County, residential or commercial.
- The Williamson Land Act – assessment work related to agriculture preserves.

- Individual citizen requests for detailed research such as review of property characteristics, parcel map details or lot line adjustment.

Further details related to the study methodology are available from the Internal Audit Division of the Tulare County Auditor/Controller's Office.

## **II. Study Methodology**

The Tulare County Assessor study began with management's review of time studies established in 2001. These time studies were reviewed for any changes in processes involved.

This study relies on methods used during the 2001 time studies. Following are excerpts from the consultant's narrative on the time study procedures.

Details were carefully researched to find out what staff tasks were required *both* at the time of any public request for a license, filing or service *and* after the individual had left the offices. Details were carefully researched to find out what tasks were required for both primary activities and for basic support services.

Management then met with and discussed details regarding the time tracking sheets with the consultant. The consultant then tallied the calculated minutes based on the total time that staff expended on each task. Adjustments were made based on detailed discussions between the consultant and county staff.

Staff salaries, employee fringe benefits, and the County's indirect and overhead costs were all computed precisely and reduced to a productive hourly rate or cost. The time expended for certain activities was averaged so that the actual minutes calculated are based on frequent repetitions of the specific task.

The following section provides the results of current costs based on the 2001 time studies. Each cost is explained in detail in order to provide a clear understanding of the logic used to calculate the cost.

## **III. Cost Analysis and Determination**

This section describes the steps that were used to determine costs associated with the specific activities of the county Assessor Division identified in Section II.

---

## **A) Time Calculations**

All known costs incurred by the County Assessor Division in order to provide the services outlined in the introduction were calculated and tallied. The number of minutes calculated for a specific service provides the analysis with a reasonable formula to determine the average cost per unit of providing a specific service (for example, the provision of the property characteristics for a given parcel). The calculation is as follows:

**TABLE B**

Average Number of Minutes to Provide Service (Primary Activity)
<i>Plus</i>
An Allocated Number of General and Support Minutes
<i>Multiplied by</i>
Cost per Minute of Staff Time (Productive Hours and Minutes)
<i>is Equal to</i>
Average Cost per Service Unit

The following subsections describe the method used to determine the costs per minute of staff time (productive hours and minutes) used in the formula above.

“Productive Hours” are those hours that a worker can be considered to actually be “on the job” in the work place. It is virtually impossible for any employee to work non-stop for eight hours a day, five days a week, 52 weeks a year.

We have calculated the cumulative totals of average vacation accrued annually by the Tulare County Assessor-Clerk-Recorders Office. These hours vary depending upon an employees length of service and their status under Fair Labor Standards (exempt or non-exempt). In addition, we have allowed for two 15 minute breaks each day, and 96 hours per year for both sick and holidays. We have determined that of the total 2,080 hours per year the total productive time is 1,671 actual productive hours (ph) per person per year (See Appendix A for calculation).

The “productive hours” concept is used as a base for other calculations of costs in this study.

## ***B) Line Item Calculations, Billing Formula***

Table C on page 8 identifies seven line items that should be included in a calculation of the billing rate for the Tulare County Assessor Division. These follow:

### **1. Individual Staff Salary Cost**

This figure includes both the direct wages and salaries paid to the employee in the County Assessor Division and his or her insurance and fringe benefit costs. Averaged for the appropriate staff selected, the annual cost, including fringe benefits is \$54,062.65.

### **2. County Indirect Costs**

The cost to be considered for the Tulare County Assessor's services should include the County's overhead costs, which are calculated on an annual basis by the Tulare County Auditor's Office. The process is generally referred to as the annual "cost allocation plan" prepared in accordance with 2 CFR 225. The 2006-2007 calculated overhead cost of \$117,183 is utilized for this study. (See Costs Included in Fee Study Appendix A and Organization Chart Appendix D)

The total allocated amount is then divided by the total productive hours that the regular County Assessor-Clerk-Recorder's staff spent during the year.

$$\begin{aligned} 67 \text{ full time equivalent (FTE) positions} \times 1,671 &= 111,970 \\ \$117,183 \div 111,970 &= \$1.05 \text{ per productive hour (pph)} \end{aligned}$$

### **3. Services and Supplies Indirect Costs**

The indirect cost calculations are based on budgeted costs estimated for 2005-2006 for services and supplies used by the Office of the County Assessor. Services and supplies are those costs other than actual employee costs and employee benefits costs. These costs are established as \$994,889 in the 2005-2006 Tulare County Budget. This cost was divided by the number of productive hours the County Assessor's staff performed during the year.

$$\$994,889 \div 111,970 = \$8.89 \text{ per productive hour (pph)}$$

### **4. Management and Supervision Costs**

The Tulare County Assessor Division has staff that provides ongoing management support and supervision on a daily basis. There are thousands of complex tasks that require management review and decision-making in order to

allow for the delivery of the services described earlier. The County Assessor Division receives supervisory support from the County Assessor-Clerk-Recorder, the Assistant County Assessor-Clerk-Recorder, and other staff (see Appendix D).

We have determined a precise billing rate for all supervisory positions. Annual salaries (including fringe benefits) are used to calculate hourly cost rates. These salaries are divided by the annual productive hours of all those employees who report to the specific supervisory staff (See Appendix A). Total supervision cost per productive hour totals \$35.22.

5. Assessor's Service Improvements, Including Software and Training

During the fee studies, it was determined that a billing rate for the Assessor's Office should include the costs of automation, services modernization and improvements for the public service activities of the Assessor's Office. An amount derived from budgeted expenditures is amortized over three years then divided by the productive hours of all department staff.

$$\$53,333 \div 111,970 = \$0.48 \text{ per productive hour}$$

6. Fee, Cost-Recovery Study

A portion of the fee, cost-recovery study itself is recoverable under State Statute (Government Code §54985) as an element of the Assessor-Clerk-Recorder office costs. The study costs were amortized over three years, with \$3,000 allocated to the billing formula.

$$\$3,000 \div 1,671 = 1.80 \text{ per productive hour}$$

7. Contingency, Cost-Increase Factor

The formula utilized by the cost-recovery study allows for the estimating and averaging of the Assessor's costs during the present fiscal year. A maximum of 5% of the six line items identified above is included as a contingency factor to cover unforeseen costs or increased costs of services. This amounts to \$4.04 per productive hour calculation or \$6,745.73 for the annual costs.

$$\$6,745.73 \div 1,671 = \$4.04$$

The following table details the calculations that were used to determine the cost per productive hour (pph) in the Tulare County Assessor's Department for fiscal year 2005-2006.

**C) Table of Billing Formula for Tulare County Assessor's Department**

**2005-2006**

**TABLE C**

COST – LINE ITEMS	TOTAL	COST PER HOUR
1. Total annual individual staff salary cost per Assessor's averaged position including benefits.	\$ 54,062.65	\$ 32.35
2. County indirect costs (2 CFR 225) (\$1.05 X 1,671).	\$1,754.55	\$1.05
3. Services and supplies costs (non-staff) (\$8.89 X 1,671).	\$14,855.19	\$8.89
4. Management and supervision central support (\$35.22 x 1,671).	\$58,852.62	\$35.22
5. Assessor's Services improvement costs, Computer software, training (\$0.48 x 1,671)	\$668.40	\$0.48
6. Fee and license study costs amortized for three years.	\$3,000.00	\$ 1.80
7. Contingency, cost increases (\$3.99 x 1,671).	\$6,659.67	\$3.99
TOTAL ANNUAL COST Formula Calculations, Rate Per Productive Hour.	\$139,853.08	\$83.70

The recommended billing rate is, therefore, set at \$84.00 per productive hour or \$1.40 a minute of productive billing time.

**D) Analysis of Time Expenditures for Selected Services**

As mentioned in the Introduction Section, a time study performed in 2001 was used as the basis for this fee study. These time studies were reviewed by management of the County Assessor's Office for any changes in processes since 2001. Management has determined that processes remain the same and no adjustments are necessary at this time. Following is an excerpt from the original study, outlining procedures used to accumulate time.

The consultants provided the Tulare County staff with various functional tracking sheets for each of the services and activities identified in Section I



of this report. (A selection of the forms is included in the Appendix of this report). These forms enabled the consultants to evaluate the typical time expenditures per service unit by Tulare County (Assessor's) staff. These reported times became the basis for an allocation of minutes per service or activity being studied. Based on an evaluation of these tracking forms, the consultants recommend a certain allocation of minutes per activity.

#### **IV. Cost-Recovery Estimation**

Calculations that are reported below are based on data collected by the Assessor's staff during recent years for the time requirement of specific services and information retrieval. Each item indicated is supported by a brief description of the activity or service and an estimate of time spent by staff on the average.

##### **A) Planning Applications: Planning and Development Department**

**1. Certificate of Compliance [Government Code §66499.35]** These recorded documents certify that the local agency has determined that the parcel(s) of real property described therein were created in compliance with all applicable state and local laws and, therefore, may be sold, leased or financed as separate lots. In following generally accepted/recommended assessment procedures, the Assessor's Mapping Division must create separate assessment/tax parcels for each parcel certified, as well as review and redraw assessment maps and update PIMS database and all related parcel records. Time studies indicate that the average time spent for this project is 2 hours. The cost to the County is therefore:

\$84 per productive hour x 2 hours = \$168.00

**2. Lot Line Adjustment Resolution [Government Code § 66412(d)]** These recorded resolutions are approvals of determinations that boundary adjustments between two or more adjacent lots, where land is taken from one parcel and added to an adjacent parcel, and where a greater number of parcels that originally existed is not thereby created, does conform to all state and local laws. In following generally accepted/recommended assessment procedures, the Assessor's Mapping Division must create separate assessment/tax parcels for each parcel certified, as well as review and redraw assessment maps and update PIMS database and all related parcel records. Time studies indicate that the average time spent for this project is 3 hours. The cost to the County is therefore:

\$84 per productive hour x 3 hours = \$252.00

**3. Local Agency Formation Committee (LAFCO) [Government Code §56386]** When the county, a city and/or other special district is formed, dissolved

or changes it's jurisdictional boundary lines (e.g., a city annexation), the LAFCO must review the proposal and approve/deny the case. LAFCO routinely requires the Assessor to complete a questionnaire providing it with a list of assessment parcels affected by the proposal and to supply other information as needed. Upon approval, new tax rate area code numbers are assigned and the Assessor must update all affected assessment maps, PIMS database fields and individual parcel records to reflect the new tax rate area codes created by such jurisdictional boundary line changes. Time studies indicate that the average time spent for this project is 1.5 hours. The cost to the County is therefore:

$$\$84 \text{ per productive hour} \times 1.5 \text{ hours} = \$126.00$$

4. **Williamson Land Act [Government Code §§51283 and 51287]** The Assessor's Office is required to complete administrative work in connection with the Williamson Act administration including. The average times and County costs are as follows:

a. Start-up Activities Set up administrative details, assessment charges and related work, estimated to take 1.5 hours

$$\$84 \text{ per productive hour} \times 1.5 \text{ hours} = \$126.00$$

b. Notices of Non-Renewal Administrative work in connection with the issuance of non-renewals.

$$\$84 \text{ per productive hour} \times .75 \text{ hours} = \$63.00$$

c. Cancellations of Williamson Act Approvals The Assessor's Office is required to review each cancellation application. The request is reviewed and staff is assigned to complete an appraisal of the land in question. The appraisal requires travel to the site, evaluation and the preparation of a full appraisal report.

$$\$84 \text{ per productive hour} \times 5.5 \text{ hours} = \$462.00$$

#### **B). Planning Applications: Public Works Department**

1. **Final (Tract) Maps [Government Code §66433]** These recorded maps certify that the local agency has determined that the parcel(s) of real property delineated and described therein are being created in compliance with all applicable state and local laws and, therefore, may be sold, leased or financed as separate lots of record. In following generally accepted/recommended assessment procedures, the Assessor's Mapping Division must create separate assessment/tax parcels for each parcel certified, as well as review and redraw assessment maps, and update PIMS database and all related parcel records.

Time studies indicate the average time needed to complete this project is 16 hours. The County cost is therefore:

$$\$84 \text{ per productive hour} \times 16 \text{ hours} = \$1,344.00$$

2. **Parcel Maps [Government Code §66444]** These recorded maps certify that the local agency has determined that the parcel(s) of real property delineated and described therein are being created in compliance with all applicable state and local laws and, therefore, may be sold, leased or financed as separate lots of record. Time studies indicate the average time needed to complete this project is 4 hours. The County cost is therefore:

$$\$84 \text{ per productive hour} \times 4 \text{ hours} = \$336.00$$

### C) Regular Assessor Fees

1. **General Public Inquiries Requiring Research/Appearances** On occasion, in extraordinary cases involving, but not limited to, owners' disputes and/or legal actions in progress, Assessor personnel receive information requests, formal requests pursuant to "Freedom of Information Act" and legal subpoenas from land owners or their legal representatives to answer complicated assessment parcel boundary questions, produce archival maps and information and meet with or appear/testify in court regarding same. These requests require Assessor personnel to expend time performing research which is not germane to the Assessor's principal function, producing a current assessment roll, and which in no way reciprocates any benefits to the Assessor. Since the time spent in these cases may vary significantly from case to case, the amount of time expended by the various assessment personnel involved should be logged and the total costs collected upon delivery of the information to the inquiring party. Typically, however, this work is done by the Cadastral Supervisor:

$$\$84 \text{ per productive hour or minimum } \$21.00 \text{ charge}$$

2. **Copy and Mail Filed Property Tax Documents** Many times property owners file a tax document with the Assessor's Office without making a copy for themselves, and/or they misplace their copy. Time studies indicate the average time for this project to be 5 minutes for file review and approval and 20 minutes to copy and prepare for mailing. The cost to the County is therefore:

$$\$1.40 \text{ per productive minute} \times 20 \text{ minutes} = \$28.00$$

3. **DMV Search for Taxpayer (Boats only)** When ownership of a boat is in question, we require a boat owner to supply our office with a DMV search to remedy the problem. The Assessor's Officer can do the search if the taxpayer wishes us to do so, but requires a fee to cover the costs of this service. Time

studies indicate the average time to complete this project is 15 minutes. The cost to the County is therefore:

$$\$1.40 \text{ per productive minute} \times 15 \text{ minutes} = \$21.00$$

**4. Tax Estimates** In order for a subdivision map to be finalized, the applicant must receive a tax estimate and pay for taxes on the property in advance. The Assessor's Office must make the estimate of value so that taxes can be computed and paid. Time studies indicate the average time to complete this project is 45 minutes. The cost to the county is therefore:

$$\$1.40 \text{ per productive minute} \times 45 \text{ minutes} = \$63.00$$

**5. Request to Segregate and/or Combine Assessment Parcels (Splits and Combinations)** Applicants who are owners of land parcels sometimes request rearrangement of their property lines into new parcels or, alternatively, into combinations to result in larger property units. Time studies indicate the average time to complete this project is 2 hours. The cost to the County is therefore:

$$\$84 \text{ per productive hour} \times 2 \text{ hours} = \$168.00$$

**6. Parcel Maps (Waiver Approved) [Government Code §66444]** The decisions of the parcel map committee certify that the local agency has determined that the parcel(s) of real property described therein were created in compliance with all applicable state and local laws and, therefore, may be sold, leased or financed as separate lots of record. In following generally accepted/recommended assessment procedures, the Assessor's mapping division must create separate assessment/tax parcels for each parcel certified, as well as review and redraw assessment maps, and update PIMS database and all related parcel records. Time studies indicate the average time to complete this project is 4 hours. The cost to the County is therefore:

$$\$84 \text{ per productive hour} \times 4 \text{ hours} = \$336.00$$

**7. Property Characteristics [Revenue and Taxation Code §408.3(c)]**

a. Residential, Single Family or Mobile Home Property owners and/or real estate agents or industry representatives request detailed information about the property characteristics of a specific parcel and the residence on the parcel or a number of residences. Assessor's staff pulls the records and makes copies as needed, after checking for the details. Time studies indicate the average time to complete this project is 7 minutes. The cost to the County is therefore:

$$\$1.40 \text{ per productive minute} \times 7 \text{ minutes} = \$9.80$$

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b. **Commercial, Industrial and/or Other Properties** Applicants on occasion request detailed property characteristics for large commercial properties or industrial properties that have numerous buildings, units and/or apartments on the one property. Assessor's staff research all the records that describe square footage and building details. Time studies indicate the average time to complete this project is 15 minutes, however, this can vary depending upon the project. The cost to the County is therefore:

\$21.00 minimum and \$1.40 per minute after 15 minutes

9. **Electronic File of Assessor Maps** Due to a recent Attorney General's Opinion, the Assessor's Office must now sell the electronic file maintained for Assessor's maps. The time to complete this project is determined to be 12 hours. The total cost should be divided by the estimated number of requests for this file. The cost to the County for one file is therefore:

\$84 per productive hour x 12 hours = \$1,008

This amount should be divided by the estimated number of users

10. **Copies of Documents** the public often requests copies of Assessor's documents. The staff time required to make copies of Assessor's documents average one minute per copy. The cost to the County is therefore:

\$1.40 per productive minute

11. **Out of State Maximum Daily per Diem Travel Charge**

See Appendix E

## **Appendix**

- A: Costs Included in Fee Study**
- B: Statutory Provisions, California State Law**
- C: Sample Tracking Forms Used to Determine Staff Time Requirements**
- D: Chart of Organization, Tulare County Assessor-Clerk/Recorder**
- E: Out of State Maximum Daily Travel Charge**
- F: Projected Revenue**

## **Appendix A**

### **Costs Included in Fee Study**

TULARE COUNTY ASSESSOR  
CALCULATION OF MAXIMUM PRODUCTIVE HOURS

Appendix A

Maximum Possible Working Hours Per Year	2,080
Less:	
Average vacation time	104
Sick days	96
Holidays	<u>96</u>
	<u>296</u>
Estimated hours worked per year (45 weeks)	1,784
Less:	
Breaktimes (45 weeks at 2.5 hours each)	<u>113</u>
Estimated Productive hours per year per employee	<u>1,671</u>
67 Employees for Assessor	<u>111,970</u>



ASSESSOR  
SERVICES AND SUPPLIES INDIRECT COST  
FISCAL YEAR BUDGET 2005/2006

Object	Description	1025	2450	2650	Total
2030	Communications	\$2,000			\$2,000
2090	Maint-Equip	2,000			2,000
2140	Office Expense	35,000	21,866	50,000	106,866
2150	Professional and Special			200,000	200,000
2220	Trans & Travel	20,000	10,000		30,000
3312	I/F Prop	1,989	331		2,320
3313	I/F Liab	15,300	2,550		17,850
3316	I/F Tele Rep	3,042			3,042
3317	I/F Invensys	25,734			25,734
3320	I/F DP	357,985			357,985
3324	I/F Maint	13,730			13,730
3326	I/F Util	44,247			44,247
3327	I/F Cust	27,770			27,770
3328	I/F Grounds	2,807			2,807
3335	I/F Motor Pool	39,953			39,953
3341	I/F Print	17,100			17,100
3342	I/F Mail	65,000			65,000
3343	Copier	3,209			3,209
3615	Telecomm	13,658			13,658
3623	ADP	6,307	1,071		7,378
3630	Serv from other dept		5,000		5,000
3646	Courier	801			801
8107	Vehicle Debt Service	6,439			6,439
		<u>\$704,071</u>	<u>\$40,818</u>	<u>\$250,000</u>	<u>\$994,889</u>
Estimated annual productive hours					<u>111,970</u>
					<u>\$8.89</u>

ASSESSOR  
SERVICE IMPROVEMENTS, INCLUDING SOFTWARE AND TRAINING  
FISCAL YEAR BUDGET 2005/2006

Object	Description	1025	2450	2650	Total
2210	Training	\$10,000	\$10,000		\$20,000
7089	Autos	20,000			20,000
7033	Furniture, Office			\$20,000	20,000
7077	Telecomm Equip			100,000	100,000
		<u>30,000</u>	<u>10,000</u>	<u>120,000</u>	<u>\$160,000</u>
Amortized over three years					53,333
Estimated annual productive hours					<u>111,970</u>
					<u>\$0.48</u>

# Appendix A

## TULARE COUNTY ASSESSOR ESTIMATED ANNUAL STAFF SALARY COSTS BASED ON COUNTY POSITION AND PAY SCHEDULES

Sum of TOTAL				
Appraiser 1	5,453.60	3 Positions		
Appraiser 2	33,715.19	14 Positions		
Appraiser 3	15,579.11	6 Positions		
Appraiser 4	11,955.07	4 Positions		
Aud-App 2	12,651.67	5 Positions		
Aud-App 3	5,801.95	2 Positions		
Cad Map Tech 1	6,904.84	4 Positions		
Cad Map Tech 2	2239.29	1 Position		
EH Legal Doc 1	212.27	1 Position		
Legal Doc 1	13,665.16	10 Positions		
Legal Doc 2	4,318.78	3 Positions		
Grand Total	112,496.93			
Add: 1 Vacancy Appraiser I/II/III				
	80	2,380.34		
5 Vacancies Legal Doc Examiners I				
	400	1,366.52		
Hours/Cost one pay period salary	4,612	116,243.79		
Worker's Comp/pay period		4,357.50		
Hours/Cost one pay period w/benefits		120,601.29		
Times 26 pay periods		26		
Annual Staff Costs		3,135,633.54		
/58 staff employees (no EH)		\$54,062.65	Cost per person	
Worker's Compensation Estimates 05/06				
	1025	97,110		
	2450	16,185		
Annual Cost		113,295		
X percentage of hours one pay period				
		113,295		
/26 pay periods		\$4,357.50		
*FTE allocation from Org Chart				
		64	74	
Assessor		19	22	
Clerk/Recorder		3	3	
Management		86	100	
Allocate Worker's Comp				
Management hours	4,612		100	
Staff hours			0	
Total Hours one pay period	4,612		100	

# Appendix A

## TULARE COUNTY ASSESSOR ANNUAL MANAGEMENT SALARY COSTS BASED ON COUNTY POSITION AND PAY SCHEDULES

Sum of TOTAL		Allocate	Cost per	Annual	/ productive	Billing
Position	Total	Worker's Comp	Pay Period	Cost	hours of staff	Rate
Cad Supv	2,843.15	159.74	3,002.89	78,075.16	8,355	9.34
Chief Appraiser	3,778.17	212.27	3,990.44	103,751.55	48,459	2.14
Chief Assessment Clk	1,986.13	111.59	2,097.72	54,540.71	26,736	2.04
Chief Aud/App	3,774.45	212.07	3,986.52	103,649.39	15,039	6.89
Co Fin Tech 2	1,582.39	88.91	1,671.30	32,155.73	96,918	0.33
County Assessor	5,595.55	314.38	5,909.93	113,707.10	96,918	1.17
Department Secretary	2,078.64	116.79	2,195.43	42,240.02	96,918	0.44
Sup. Legal Doc	1,515.73	85.16	1,600.89	41,623.15	10,026	4.15
Supervising Analyst 2	2,855.65	160.44	3,016.09	78,418.42	10,026	7.82
Grand Total	30,247.28	\$1,699.43	\$31,946.71	\$734,269.78		\$35.22

Worker's Compensation Estimates 05/06	Allocate Worker's Comp			
1025	97,110 Management hours	1025	737.6	39%
2450	16,185 Staff hours	2250	4,612	61%
Annual Cost	113,295 Total Hours one pay period	3,275		100%

X percentage of hours one pay period	44,185
/26 pay periods	1,699.43

\* Hours allocated based on FTE per Department Org Chart

Assessor	64	74% *
Clerk/Recorder	19	22%
Management	3	3%
	86	100%

**Appendix B**  
**Statutory Provisions of State Law**

## **GOVERNMENT CODE**

### **SECTION 51283 and 51287**

51283. (a) Prior to any action by the board or council giving tentative approval to the cancellation of any contract, the county assessor of the county in which the land is located shall determine the current fair market value of the land as though it were free of the contractual restriction. The assessor shall certify to the board or council the cancellation valuation of the land for the purpose of determining the cancellation fee. At the same time, the assessor shall send a notice to the landowner and the Department of Conservation indicating the current fair market value of the land as though it were free of the contractual restriction and advise the parties, that upon their request, the assessor shall provide all information relevant to the valuation, excluding third-party information. If any information is confidential or otherwise protected from release, the department and the landowner shall hold it as confidential and return or destroy any protected information upon termination of all actions relating to valuation or cancellation of the contract on the property. The notice shall also advise the landowner and the department of the opportunity to request formal review from the assessor.

(b) Prior to giving tentative approval to the cancellation of any contract, the board or council shall determine and certify to the county auditor the amount of the cancellation fee that the landowner shall pay the county treasurer upon cancellation. That fee shall be an amount equal to  $12\frac{1}{2}$  percent of the cancellation valuation of the property.

(c) If it finds that it is in the public interest to do so, the board or council may waive any payment or any portion of a payment by the landowner, or may extend the time for making the payment or a portion of the payment contingent upon the future use made of the land and its economic return to the landowner for a period of time not to exceed the unexpired period of the contract, had it not been canceled, if all of the following occur:

(1) The cancellation is caused by an involuntary transfer or change in the use which may be made of the land and the land is not immediately suitable, nor will be immediately used, for a purpose which produces a greater economic return to the owner.

(2) The board or council has determined that it is in the best interests of the program to conserve agricultural land use that the payment be either deferred or is not required.

(3) The waiver or extension of time is approved by the Secretary of the Resources Agency. The secretary shall approve a waiver or extension of time if the secretary finds that the granting of the

## **GOVERNMENT CODE**

### **SECTION 51283 and 51287 (Con't)**

waiver or extension of time by the board or council is consistent with the policies of this chapter and that the board or council complied with this article. In evaluating a request for a waiver or extension of time, the secretary shall review the findings of the board or council, the evidence in the record of the board or council, and any other evidence the secretary may receive concerning the cancellation, waiver, or extension of time.

(d) The first two million thirty-six thousand dollars (\$2,036,000) of revenue paid to the Controller pursuant to subdivision (e) in the 2004-05 fiscal year, and any other amount as approved in the final Budget Act for each fiscal year thereafter, shall be deposited in the Soil Conservation Fund, which is continued in existence. The money in the fund is available, when appropriated by the Legislature, for the support of all of the following:

(1) The cost of the farmlands mapping and monitoring program of the Department of Conservation pursuant to Section 65570.

(2) The soil conservation program identified in Section 614 of the Public Resources Code.

(3) Program support costs of this chapter as administered by the Department of Conservation.

(4) Program support costs incurred by the Department of Conservation in administering the open-space subvention program (Chapter 3 (commencing with Section 16140) of Part 1 of Division 4 of Title 2).

(e) When cancellation fees required by this section are collected, they shall be transmitted by the county treasurer to the Controller and deposited in the General Fund, except as provided in subdivision (d) of this section and subdivision (b) of Section 51203. The funds collected by the county treasurer with respect to each cancellation of a contract shall be transmitted to the Controller within 30 days of the execution of a certificate of cancellation of contract by the board or council, as specified in subdivision (b) of Section 51283.4.

(f) It is the intent of the Legislature that fees paid to cancel a contract do not constitute taxes but are payments that, when made, provide a private benefit that tends to increase the value of the property.

51283.4. (a) Upon tentative approval of a petition accompanied by a proposal for a specified alternative use of the land, the clerk of

## **GOVERNMENT CODE**

### **SECTION 51283 and 51287 (Con't)**

the board or council shall record in the office of the county recorder of the county in which is located the land as to which the contract is applicable a certificate of tentative cancellation, which shall set forth the name of the landowner requesting the cancellation, the fact that a certificate of cancellation of contract will be issued and recorded at the time that specified conditions and contingencies are satisfied, a description of the conditions and contingencies which must be satisfied, and a legal description of the property. Conditions to be satisfied shall include payment in full of the amount of the fee computed under the provisions of Section 51283, together with a statement that unless the fee is paid, or a certificate of cancellation of contract is issued within one year from the date of the recording of the certificate of tentative cancellation, the fee shall be recomputed as of the date of notice described in subdivision (b) or the date the landowner requests a recomputation. A landowner may request a recomputation when he or she believes that he or she will be able to satisfy the conditions and contingencies of the certificate of cancellation within 180 days. The board or council shall request the assessor to recompute the cancellation valuation. The assessor shall recompute the valuation, certify it to the board or council, and provide notice to the Department of Conservation and landowner as provided in subdivision (a) of Section 51283, and the board or council shall certify the fee to the county auditor. Any provisions related to the waiver of the fee or portion thereof shall be treated in the manner provided for in the certificate of tentative cancellation. Contingencies to be satisfied shall include a requirement that the landowner obtain all permits necessary to commence the project. The board or council may, at the request of the landowner, amend a tentatively approved specified alternative use if it finds that the amendment is consistent with the findings made pursuant to subdivision (a) of Section 51282.

(b) The landowner shall notify the board or council when he or she has satisfied the conditions and contingencies enumerated in the certificate of tentative cancellation. Within 30 days of receipt of the notice, and upon a determination that the conditions and contingencies have been satisfied, the board or council shall execute a certificate of cancellation of contract, cause the certificate to be recorded, and send a copy to the Director of Conservation.

(c) If the landowner has been unable to satisfy the conditions and contingencies enumerated in the certificate of tentative cancellation, the landowner shall notify the board or council of the

## **GOVERNMENT CODE**

### **SECTION 51283 and 51287 (Con't)**

particular conditions or contingencies he or she is unable to satisfy. Within 30 days of receipt of the notice, and upon a determination that the landowner is unable to satisfy the conditions and contingencies listed, the board or council shall execute a certificate of withdrawal of tentative approval of a cancellation of contract and cause the same to be recorded. However, the landowner shall not be entitled to the refund of any cancellation fee paid.

51283.5. (a) The Legislature finds and declares that cancellation fees should be calculated in a timely manner and disputes over cancellation fees should be resolved before a city or county approves a tentative cancellation. However, the city or county may approve a tentative cancellation notwithstanding an assessor's formal review or judicial challenge to the cancellation value or fee.

(b) If the valuation changes after the approval of a tentative cancellation, the certificate of tentative cancellation shall be amended to reflect the correct valuation and cancellation fee.

(c) If the landowner wishes to pay a cancellation fee when a formal review has been requested, he or she may pay the fee required in the current certificate of cancellation and provide security determined to be adequate by the Department of Conservation for 20 percent of the cancellation fee based on the assessor's valuation. The board or council shall hold the security and release it immediately upon full payment of the cancellation fee determined pursuant to Section 51203.

(d) The city or county may approve a final cancellation notwithstanding a pending formal review or judicial challenge to the cancellation valuation or fee. The certificate of final cancellation shall include the following statements:

(1) That formal review or judicial challenge of the cancellation valuation or fee is pending.

(2) That the fee may be adjusted, based upon the outcome of the review or challenge.

(3) The identity of the party who will be responsible for paying any additional fee or will receive any refund.

(4) The form and amount of security provided by the landowner or other responsible party and approved by the Department of Conservation.

(e) Upon resolution, the landowner or the party identified in the certificate shall either pay the balance owed to the county



## **GOVERNMENT CODE**

### **SECTION 51283 and 51287 (Con't)**

treasurer, or receive from the county treasurer or the controller any amount of overpayment, and shall also be entitled to the immediate release of any security.

(f) (1) If a party does not receive the notice required pursuant to Section 51203, 51283, 51283.4, or 51284, a judicial challenge to the cancellation valuation may be filed within three years of the latest of the applicable following events:

(A) The board or council certification of the fee pursuant to subdivision (b) of Section 51283, or for fees recomputed pursuant to Section 51283.4, the execution of a certificate of cancellation under that section.

(B) The date of the assessor's determination pursuant to paragraph (3) of subdivision (b) of Section 51203.

(C) The service of notice to the Director of Conservation of the board or council's recorded certificate of final cancellation.

(2) If a party did receive the required notice pursuant to Section 51203, 51283, 51283.4, or 51284, a judicial challenge to the cancellation valuation may be filed only after the party has exhausted his or her administrative remedies through the formal review process specified in Section 51203, and only within 180 days of the latest of the applicable following events:

(A) The board or council certification of the fee pursuant to subdivision (b) of Section 51283 or for fees recomputed pursuant to Section 51283.4, the execution of a certificate of cancellation under that section.

(B) The date of the assessor's determination pursuant to paragraph (3) of subdivision (b) of Section 51203.

(C) The service of notice to the Director of Conservation or the board or council's recorded certificate of final cancellation.

51287. The city or county may impose a fee pursuant to Chapter 8 (commencing with Section 66016) of Division 1 of Title 7 for recovery of costs under this article. The fee shall not exceed an amount necessary to recover the reasonable cost of services provided by the city or county under this article.

## **GOVERNMENT CODE SECTION 54985-54986**

54985. (a) Notwithstanding any other provision of law that prescribes an amount or otherwise limits the amount of a fee or charge that may be levied by a county, a county service area, or a county waterworks district governed by a county board of supervisors, a county board of supervisors shall have the authority to increase or decrease the fee or charge, that is otherwise authorized to be levied by another provision of law, in the amount reasonably necessary to recover the cost of providing any product or service or the cost of enforcing any regulation for which the fee or charge is levied. The fee or charge may reflect the average cost of providing any product or service or enforcing any regulation. Indirect costs that may be reflected in the cost of providing any product or service or the cost of enforcing any regulation shall be limited to those items that are included in the federal Office of Management and Budget Circular A-87 on January 1, 1984.

(b) If any person disputes whether a fee or charge levied pursuant to subdivision (a) is reasonable, the board of supervisors may request the county auditor to conduct a study and to determine whether the fee or charge is reasonable.

Nothing in this subdivision shall be construed to mean that the county shall not continue to be subject to fee review procedures required by Article XIII B of the California Constitution.

(c) This chapter shall not apply to any of the following:

(1) Any fee charged or collected by a court clerk pursuant to Chapter 5.5 (commencing with Section 116.110) of Title 1 of Part 1 of the Code of Civil Procedure, Title 8 (commencing with Section 68070) of the Government Code, or Section 103470 of the Health and Safety Code, or any other fee or charge that may be assessed, charged, collected, or levied pursuant to law for filing judicial documents or for other judicial functions.

(2) Any fees charged or collected pursuant to Chapter 2

**GOVERNMENT CODE**  
**SECTION 54985-54986 (Con't)**

(commencing with Section 6100) of Division 7 of Title 1.

(3) Any standby or availability assessment or charge.

(4) Any fee charged or collected by a county agricultural commissioner.

(5) Any fee charged or collected pursuant to Article 2.1

(commencing with Section 12240) of Chapter 2 of Division 5 of the Business and Professions Code.

(6) Any fee charged or collected by a county recorder or local registrar for filing, recording, or indexing any document, performing any service, issuing any certificate, or providing a copy of any document pursuant to Section 2103 of the Code of Civil Procedure, Section 27361, 27361.1, 27361.2, 27361.3, 27361.4, 27361.8, 27364, 27365, or 27366 of the Government Code, Section 103625 of the Health and Safety Code, or Section 9525 of the Commercial Code.

(7) Any fee charged or collected pursuant to Article 7 (commencing with Section 26720) of Chapter 2 of Part 3 of Division 2 of Title 3 of the Government Code.

54986. (a) Prior to either approving an increase in an existing fee or charge or initially imposing a new fee or charge pursuant to Section 54985, the board of supervisors shall hold at least one public meeting, at which oral or written presentations may be made, as part of a regularly scheduled meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that the data required by this section is available, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the clerk of the board of supervisors for mailed notice of the meeting on new or increased fees or charges. Any written request for such mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for

**GOVERNMENT CODE  
SECTION 54985-54986 (Con't)**

such mailed notices shall be filed on or before April 1st of each year. The board of supervisors may establish a reasonable annual charge for sending those notices based on the estimated cost of providing that service. At least 10 days prior to the meeting, the board of supervisors shall make available to the public data indicating the amount of cost, or estimated cost, required to provide the product or service or the cost of enforcing any regulation for which the fee or charge is levied and the revenue sources anticipated to provide the product or service or the cost of enforcing any regulation, including general fund revenues.

(b) Any action by a board of supervisors to levy a new fee or charge or to approve an increase in an existing fee or charge pursuant to Section 54985 shall be taken only by ordinance.

(c) Any costs incurred by a county, a county service area, or county waterworks district governed by a county board of supervisors in conducting the meeting or meetings required pursuant to subdivision (a) may be recovered from fees charged for the product or service or the cost of enforcing any regulation which were the subject of the meeting.

**GOVERNMENT CODE  
SECTION 56386**

56386. (a) The officers and employees of a city, county, or special district, including any local agency, school district, community college district, and any regional agency, or state agency or department, as may be necessary, or any other public agency shall furnish the executive officer with any records or information in their possession which may be necessary to assist the commission and the executive officer in their duties, including, but not limited to, the preparation of reports pursuant to Sections 56665 and 56800.

(b) Upon request by the commission or the executive officer, the county surveyor, or any other county officer, county official, or employee as the board of supervisors may designate, shall examine and report to the commission or the executive officer upon any application or other document involving any of the matters specified in subdivision (l) of Section 56375.

## **GOVERNMENT CODE**

### **SECTION 66433-66434**

66433. The content and form of final maps shall be governed by the provisions of this article.

66434. The final map shall be prepared by or under the direction of a registered civil engineer or licensed land surveyor, shall be based upon a survey, and shall conform to all of the following provisions:

(a) It shall be legibly drawn, printed, or reproduced by a process guaranteeing a permanent record in black on tracing cloth or polyester base film. Certificates, affidavits, and acknowledgments may be legibly stamped or printed upon the map with opaque ink. If ink is used on polyester base film, the ink surface shall be coated with a suitable substance to assure permanent legibility.

(b) The size of each sheet shall be 18 by 26 inches or 460 by 660 millimeters. A marginal line shall be drawn completely around each sheet, leaving an entirely blank margin of one inch or 025 millimeters. The scale of the map shall be large enough to show all details clearly and enough sheets shall be used to accomplish this end. The particular number of the sheet and the total number of sheets comprising the map shall be stated on each of the sheets, and its relation to each adjoining sheet shall be clearly shown.

(c) All survey and mathematical information and data necessary to locate all monuments and to locate and retrace any and all interior and exterior boundary lines appearing on the map shall be shown, including bearings and distances of straight lines, and radii and arc length or chord bearings and length for all curves, and any information which may be necessary to determine the location of the centers of curves and ties to existing monuments used to establish the subdivision boundaries.

(d) Each parcel shall be numbered or lettered and each block may be numbered or lettered. Each street shall be named or otherwise designated. The subdivision number shall be shown together with the description of the real property being subdivided.

(e) The exterior boundary of the land included within the subdivision shall be indicated by distinctive symbols and clearly so designated. The map shall show the definite location of the subdivision, and particularly its relation to surrounding surveys.

If the map includes a "designated remainder" parcel, and the gross area of the "designated remainder" parcel or similar parcel is five

## **GOVERNMENT CODE**

### **SECTION 66433-66434 (Con't)**

acres or more, that remainder parcel need not be shown on the map and its location need not be indicated as a matter of survey, but only by deed reference to the existing boundaries of the remainder parcel.

A parcel designated as "not a part" shall be deemed to be a "designated remainder" for purposes of this section.

(f) On and after January 1, 1987, no additional requirements shall be included that do not affect record title interests. However, the map shall contain a notation or reference to additional information required by a local ordinance adopted pursuant to Section 66434.2.

(g) Any public streets or public easements to be left in effect after the subdivision shall be adequately delineated on the map. The filing of the final map shall constitute abandonment of all public streets and public easements not shown on the map, provided that a written notation of each abandonment is listed by reference to the recording data or other official record creating these public streets or public easements and certified to on the map by the clerk of the legislative body or the designee of the legislative body approving the map. Before a public easement vested in another public entity may be abandoned pursuant to this section, that public entity shall receive notice of the proposed abandonment. No public easement vested in another public entity shall be abandoned pursuant to this section if that public entity objects to the proposed abandonment.

## **GOVERNMENT CODE**

### **SECTION 66444-66445**

66444. The content and form of parcel maps shall be governed by the provisions of this article.

66445. The parcel map shall be prepared by, or under the direction of, a registered civil engineer or licensed land surveyor, shall show the location of streets and property lines bounding the property, and shall conform to all of the following provisions:

(a) It shall be legibly drawn, printed, or reproduced by a process guaranteeing a permanent record in black on tracing cloth or polyester base film. Certificates or statements, affidavits, and acknowledgments may be legibly stamped or printed upon the map with opaque ink. If ink is used on polyester base film, the ink surface shall be coated with a suitable substance to assure permanent legibility.

(b) The size of each sheet shall be 18 by 26 inches or 460 by 660 millimeters. A marginal line shall be drawn completely around each sheet, leaving an entirely blank margin of one inch or 025 millimeters. The scale of the map shall be large enough to show all details clearly and enough sheets shall be used to accomplish this end. The particular number of the sheet and the total number of sheets comprising the map shall be stated on each of the sheets, and its relation to each adjoining sheet shall be clearly shown.

(c) Each parcel shall be numbered or lettered and each block may be numbered or lettered. Each street shall be named or otherwise designated. The subdivision number shall be shown together with the description of the real property being subdivided.

(d) (1) The exterior boundary of the land included within the subdivision shall be indicated by distinctive symbols and clearly so designated.

(2) The map shall show the location of each parcel and its relation to surrounding surveys. If the map includes a "designated remainder" parcel or similar parcel, and the gross area of the "designated remainder" parcel or similar parcel is five acres or more, that remainder parcel need not be shown on the map and its location need not be indicated as a matter of survey, but only by deed reference to the existing boundaries of the remainder parcel.

(3) A parcel designated as "not a part" shall be deemed to be a "designated remainder" for purposes of this section.



## **GOVERNMENT CODE**

### **SECTION 66444-66445 (Con't)**

(e) Subject to the provisions of Section 66436, a statement, signed and acknowledged by all parties having any record title interest in the real property subdivided, consenting to the preparation and recordation of the parcel map is required, except that less inclusive requirements may be provided by local ordinance.

With respect to a division of land into four or fewer parcels, where dedications or offers of dedications are not required, the statement shall be signed and acknowledged by the subdivider only. If the subdivider does not have a record title ownership interest in the property to be divided, the local agency may require that the subdivider provide the local agency with satisfactory evidence that the persons with record title ownership have consented to the proposed division. For purposes of this paragraph, "record title ownership" means fee title of record unless a leasehold interest is to be divided, in which case "record title ownership" means ownership of record of the leasehold interest. Record title ownership does not include ownership of mineral rights or other subsurface interests that have been severed from ownership of the surface.

(f) Notwithstanding any other provision of this article, local agencies may require that those statements and acknowledgments required pursuant to subdivision (e) be made by separate instrument to be recorded concurrently with the parcel map being filed for record.

(g) On and after January 1, 1987, no additional survey and map requirements shall be included on a parcel map that do not affect record title interests. However, the map shall contain a notation of reference to survey and map information required by a local ordinance adopted pursuant to Section 66434.2.

(h) Whenever a certificate or acknowledgment is made by separate instrument, there shall appear on the parcel map a reference to the separately recorded document. This reference shall be completed by the county recorder pursuant to Section 66468.1.

(i) If a field survey was performed, the parcel map shall contain a statement by the engineer or surveyor responsible for the preparation of the map that states that all monuments are of the character and occupy the positions indicated, or that they will be set in those positions on or before a specified date, and that the monuments are, or will be, sufficient to enable the survey to be retraced.

(j) Any public streets or public easements to be left in effect after the subdivision shall be adequately delineated on the map. The

## **GOVERNMENT CODE**

### **SECTION 66444-66445 (Con't)**

filing of the parcel map shall constitute abandonment of all public streets and public easements not shown on the map, provided that a written notation of each abandonment is listed by reference to the recording data or other official record creating these public streets or public easements and certified to on the map by the clerk of the legislative body or the designee of the legislative body approving the map. Before a public easement vested in another public entity may be abandoned pursuant to this section, that public entity shall receive notice of the proposed abandonment. No public easement vested in another public entity shall be abandoned pursuant to this section if that public entity objects to the proposed abandonment.

## **GOVERNMENT CODE**

### **SECTION 66499.35**

66499.35. (a) Any person owning real property or a vendee of that person pursuant to a contract of sale of the real property may request, and a local agency shall determine, whether the real property complies with the provisions of this division and of local ordinances enacted pursuant to this division. If a local agency determines that the real property complies, the city or the county shall cause a certificate of compliance to be filed for record with the recorder of the county in which the real property is located. The certificate of compliance shall identify the real property and shall state that the division of the real property complies with applicable provisions of this division and of local ordinances enacted pursuant to this division. The local agency may impose a reasonable fee to cover the cost of issuing and recording the certificate of compliance.

(b) If a local agency determines that the real property does not comply with the provisions of this division or of local ordinances enacted pursuant to this division, it shall issue a conditional certificate of compliance. A local agency may, as a condition to granting a conditional certificate of compliance, impose any conditions that would have been applicable to the division of the property at the time the applicant acquired his or her interest therein, and that had been established at that time by this division or local ordinance enacted pursuant to this division, except that where the applicant was the owner of record at the time of the initial violation of the provisions of this division or of the local ordinances who by a grant of the real property created a parcel or parcels in violation of this division or local ordinances enacted pursuant to this division, and the person is the current owner of record of one or more of the parcels which were created as a result of the grant in violation of this division or those local ordinances, then the local agency may impose any conditions that would be applicable to a current division of the property. Upon making the determination and establishing the conditions, the city or county shall cause a conditional certificate of compliance to be filed for record with the recorder of the county in which the real property is located. The certificate shall serve as notice to the property owner or vendee who has applied for the certificate pursuant to this section, a grantee of the property owner, or any subsequent transferee or assignee of the property that the fulfillment and implementation of these conditions shall be required prior to subsequent issuance of a permit or other grant of approval for development of the property.

## **GOVERNMENT CODE**

### **SECTION 66499.35 (Con't)**

Compliance with these conditions shall not be required until the time that a permit or other grant of approval for development of the property is issued by the local agency.

(c) A certificate of compliance shall be issued for any real property that has been approved for development pursuant to Section 66499.34.

(d) A recorded final map, parcel map, official map, or an approved certificate of exception shall constitute a certificate of compliance with respect to the parcels of real property described therein.

(e) An official map prepared pursuant to subdivision (b) of Section 66499.52 shall constitute a certificate of compliance with respect to the parcels of real property described therein and may be filed for record, whether or not the parcels are contiguous, so long as the parcels are within the same section or, with the approval of the city engineer or county surveyor, within contiguous sections of land.

(f) (1) Each certificate of compliance or conditional certificate of compliance shall include information the local agency deems necessary, including, but not limited to, all of the following:

(A) Name or names of owners of the parcel.

(B) Assessor parcel number or numbers of the parcel.

(C) The number of parcels for which the certificate of compliance or conditional certificate of compliance is being issued and recorded.

(D) Legal description of the parcel or parcels for which the certificate of compliance or conditional certificate of compliance is being issued and recorded.

(E) A notice stating as follows:

This certificate relates only to issues of compliance or noncompliance with the Subdivision Map Act and local ordinances enacted pursuant thereto. The parcel described herein may be sold, leased, or financed without further compliance with the Subdivision Map Act or any local ordinance enacted pursuant thereto. Development of the parcel may require issuance of a permit or permits, or other grant or grants of approval.

(F) Any conditions to be fulfilled and implemented prior to subsequent issuance of a permit or other grant of approval for development of the property, as specified in the conditional certificate of compliance.

(2) Local agencies may process applications for certificates of

## **GOVERNMENT CODE SECTION 66499.35 (Con't)**

compliance or conditional certificates of compliance concurrently and may record a single certificate of compliance or a single conditional certificate of compliance for multiple parcels. Where a single certificate of compliance or conditional certificate of compliance is certifying multiple parcels, each as to compliance with the provisions of this division and with local ordinances enacted pursuant thereto, the single certificate of compliance or conditional certificate of compliance shall clearly identify, and distinguish between, the descriptions of each parcel.

## **GOVERNMENT CODE**

### **SECTION 66412**

66412. This division shall be inapplicable to:

- (a) The financing or leasing of apartments, offices, stores, or similar space within apartment buildings, industrial buildings, commercial buildings, mobilehome parks, or trailer parks.
- (b) Mineral, oil, or gas leases.
- (c) Land dedicated for cemetery purposes under the Health and Safety Code.
- (d) A lot line adjustment between four or fewer existing adjoining parcels, where the land taken from one parcel is added to an adjoining parcel, and where a greater number of parcels than originally existed is not thereby created, if the lot line adjustment is approved by the local agency, or advisory agency. A local agency or advisory agency shall limit its review and approval to a determination of whether or not the parcels resulting from the lot line adjustment will conform to the local general plan, any applicable coastal plan, and zoning and building ordinances. An advisory agency or local agency shall not impose conditions or exactions on its approval of a lot line adjustment except to conform to the local general plan, any applicable coastal plan, and zoning and building ordinances, to require the prepayment of real property taxes prior to the approval of the lot line adjustment, or to facilitate the relocation of existing utilities, infrastructure, or easements. No tentative map, parcel map, or final map shall be required as a condition to the approval of a lot line adjustment. The lot line adjustment shall be reflected in a deed, which shall be recorded. No record of survey shall be required for a lot line adjustment unless required by Section 8762 of the Business and Professions Code.
- (e) Boundary line or exchange agreements to which the State Lands Commission or a local agency holding a trust grant of tide and submerged lands is a party.
- (f) Any separate assessment under Section 2188.7 of the Revenue and Taxation Code.
- (g) Unless a parcel or final map was approved by the legislative body of a local agency, the conversion of a community apartment project, as defined in Section 1351 of the Civil Code, to a condominium, as defined in Section 783 of the Civil Code, but only if all of the following requirements are met:
  - (1) At least 75 percent of the units in the project were occupied by record owners of the project on March 31, 1982.
  - (2) A final or parcel map of the project was properly recorded, if the property was subdivided, as defined in Section 66424, after

**GOVERNMENT CODE  
SECTION 66412 (Con't)**

January 1, 1964, with all of the conditions of that map remaining in effect after the conversion.

(3) The local agency certifies that the above requirements were satisfied if the local agency, by ordinance, provides for that certification.

(4) Subject to compliance with subdivision (e) of Section 1351 of the Civil Code, all conveyances and other documents necessary to effectuate the conversion shall be executed by the required number of owners in the project as specified in the bylaws or other organizational documents. If the bylaws or other organizational documents do not expressly specify the number of owners necessary to execute the conveyances and other documents, a majority of owners in the project shall be required to execute the conveyances or other documents. Conveyances and other documents executed under the foregoing provisions shall be binding upon and affect the interests of all parties in the project.

(h) Unless a parcel or final map was approved by the legislative body of a local agency, the conversion of a stock cooperative, as defined in Section 1351 of the Civil Code, to a condominium, as defined in Section 783 of the Civil Code, but only if all of the following requirements are met:

(1) At least 51 percent of the units in the cooperative were occupied by stockholders of the cooperative on January 1, 1981, or individually owned by stockholders of the cooperative on January 1, 1981. As used in this paragraph, a cooperative unit is "individually owned" if and only if the stockholder of that unit owns or partially owns an interest in no more than one unit in the cooperative.

(2) No more than 25 percent of the shares of the cooperative were owned by any one person, as defined in Section 17, including an incorporator or director of the cooperative, on January 1, 1981.

(3) A person renting a unit in a cooperative shall be entitled at the time of conversion to all tenant rights in state or local law, including, but not limited to, rights respecting first refusal, notice, and displacement and relocation benefits.

(4) The local agency certifies that the above requirements were satisfied if the local agency, by ordinance, provides for that certification.

(5) Subject to compliance with subdivision (e) of Section 1351 of the Civil Code, all conveyances and other documents necessary to effectuate the conversion shall be executed by the required number of owners in the cooperative as specified in the bylaws or other organizational documents. If the bylaws or other organizational

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documents do not expressly specify the number of owners necessary to execute the conveyances and other documents, a majority of owners in the cooperative shall be required to execute the conveyances or other documents. Conveyances and other documents executed under the foregoing provisions shall be binding upon and affect the interests of all parties in the cooperative.

(i) The leasing of, or the granting of an easement to, a parcel of land, or any portion or portions thereof, in conjunction with the financing, erection, and sale or lease of a windpowered electrical generation device on the land, if the project is subject to discretionary action by the advisory agency or legislative body.

(j) The leasing or licensing of a portion of a parcel, or the granting of an easement, use permit, or similar right on a portion of a parcel, to a telephone corporation as defined in Section 234 of the Public Utilities Code, exclusively for the placement and operation of cellular radio transmission facilities, including, but not limited to, antennae support structures, microwave dishes, structures to house cellular communications transmission equipment, power sources, and other equipment incidental to the transmission of cellular communications, if the project is subject to discretionary action by the advisory agency or legislative body.

(k) Leases of agricultural land for agricultural purposes. As used in this subdivision, "agricultural purposes" means the cultivation of food or fiber, or the grazing or pasturing of livestock.



## **REVENUE AND TAXATION CODE**

### **SECTION 408**

408. (a) Except as otherwise provided in subdivisions (b), (c), (d), and (e), any information and records in the assessor's office that are not required by law to be kept or prepared by the assessor, and homeowners' exemption claims, are not public documents and shall not be open to public inspection. Property receiving the homeowners' exemption shall be clearly identified on the assessment roll. The assessor shall maintain records which shall be open to public inspection to identify those claimants who have been granted the homeowners' exemption.

(b) The assessor may provide any appraisal data in his or her possession to the assessor of any county.

The assessor shall disclose information, furnish abstracts, or permit access to all records in his or her office to law enforcement agencies, the county grand jury, the board of supervisors or their duly authorized agents, employees, or representatives when conducting an investigation of the assessor's office pursuant to Section 25303 of the Government Code, the Controller, employees of the Controller for property tax postponement purposes, probate referees, employees of the Franchise Tax Board for tax administration purposes only, staff appraisers of the Department of Financial Institutions, the Department of Transportation, the Department of General Services, the State Board of Equalization, the State Lands Commission, the State Department of Social Services, the Department of Child Support Services, the Department of Water Resources, and other duly authorized legislative or administrative bodies of the state pursuant to their authorization to examine the records. Whenever the assessor discloses information, furnishes abstracts, or permits access to records in his or her office to staff appraisers of the Department of Financial Institutions, the Department of Transportation, the Department of General Services, the State Lands Commission, or the Department of Water Resources pursuant to this section, the department shall reimburse the assessor for any costs incurred as a result thereof.

(c) Upon the request of the tax collector, the assessor shall disclose and provide to the tax collector information used in the preparation of that portion of the unsecured roll for which the taxes thereon are delinquent. The tax collector shall certify to the assessor that he or she needs the information requested for the enforcement of the tax lien in collecting those delinquent taxes. Information requested by the tax collector may include social security numbers, and the assessor shall recover from the tax collector his or her actual and reasonable costs for providing the information. The tax collector shall add the costs described in the

## **REVENUE AND TAXATION CODE**

### **SECTION 408 (Con't)**

preceding sentence to the assessee's delinquent tax lien and collect those costs subject to subdivision (e) of Section 2922.

(d) The assessor shall, upon the request of an assessee or his or her designated representative, permit the assessee or representative to inspect or copy any market data in the assessor's possession. For purposes of this subdivision, "market data" means any information in the assessor's possession, whether or not required to be prepared or kept by him or her, relating to the sale of any property comparable to the property of the assessee, if the assessor bases his or her assessment of the assessee's property, in whole or in part, on that comparable sale or sales. The assessor shall provide the names of the seller and buyer of each property on which the comparison is based, the location of that property, the date of the sale, and the consideration paid for the property, whether paid in money or otherwise. However, for purposes of providing market data, the assessor may not display any document relating to the business affairs or property of another.

(e) (1) With respect to information, documents, and records, other than market data as defined in subdivision (d), the assessor shall, upon request of an assessee of property, or his or her designated representative, permit the assessee or representative to inspect or copy all information, documents, and records, including auditors' narrations and workpapers, whether or not required to be kept or prepared by the assessor, relating to the appraisal and the assessment of the assessee's property, and any penalties and interest thereon.

(2) After enrolling an assessment, the assessor shall respond to a written request for information supporting the assessment, including, but not limited to, any appraisal and other data requested by the assessee.

(3) Except as provided in Section 408.1, an assessee, or his or her designated representative, may not be permitted to inspect or copy information and records that also relate to the property or business affairs of another, unless that disclosure is ordered by a competent court in a proceeding initiated by a taxpayer seeking to challenge the legality of the assessment of his or her property.

(f) (1) Permission for the inspection or copying requested pursuant to subdivision (d) or (e) shall be granted as soon as reasonably possible to the assessee or his or her designated representative.

(2) If the assessee, or his or her designated representative, requests the assessor to make copies of any of the requested records,

**REVENUE AND TAXATION CODE**  
**SECTION 408 (Con't)**

the assessee shall reimburse the assessor for the reasonable costs incurred in reproducing and providing the copies.

(3) If the assessor fails to permit the inspection or copying of materials or information as requested pursuant to subdivision (d) or (e) and the assessor introduces any requested materials or information at any assessment appeals board hearing, the assessee or his or her representative may request and shall be granted a continuance for a reasonable period of time. The continuance shall extend the two-year period specified in subdivision (c) of Section 1604 for a period of time equal to the period of continuance.

**Appendix C**

**Sample Tracking Forms used to determine Staff Time Requirements**

**Contained in separate PDF File**

**Appendix D**

**Chart of Organization, Tulare County Assessor-Clerk/Recorder**

**Contained in separate PDF File**

## **Appendix E**

### **Out of State Maximum daily Travel Charge**

## REVENUE AND TAXATION CODE

### SECTION 441-470

470. (a) Upon request of an assessor, a person owning, claiming, possessing, or controlling property subject to local assessment shall make available at his or her principal place of business, principal location or principal address in California or at a place mutually agreeable to the assessor and the person, a true copy of business records relevant to the amount, cost, and value of all property that he or she owns, claims, possesses, or controls within the county. (b) In the case of a taxpayer that has its principal place of business outside of California and has been requested to make business records available pursuant to subdivision (a), that taxpayer may, as an alternative to making the requested business records available pursuant to the terms of that subdivision, pay the county the amount of reasonable and ordinary expenses for food, lodging, transportation, and other related items incurred by the assessor's representative, in traveling to the place outside California where the requested business records are available for examination and performing his or her official duties with respect to the examination of those records.

#### Out-of-State daily Expense Estimates – One Week Trip<sup>1</sup>

	<u>Low</u>	<u>High</u>
Motels	\$100	\$200
County Per Diem (5 days @ 24 hours) Including mileage (166 miles)	\$82	\$82
Airline Ticket	\$100	\$280
Car Rental	\$45	\$90
Miscellaneous (Tolls, gas, telephone, and other transportation)	<u>\$25</u>	<u>\$25</u>
Total	<u>\$319</u>	<u>\$644</u>

<sup>1</sup>The estimates used in this example use the following criteria. One week (7 days) of travel, low estimates were determined using Arizona and High estimates using New York City. The actual costs of motels, airfare, car rental and miscellaneous will differ from the examples used. The taxpayer should be charged actual expenses. County Per Diem rates are established annually and are subject to change at any time. We have included, in per diem, mileage from Tulare County to LAX, as it is the most likely departure site for out-of-state travel.

**Appendix F**  
**Projected Revenue**



TULARE COUNTY ASSESSOR  
PROJECTED INCREASE IN REVENUE  
WITH APPROVAL OF PROPOSED FEE INCREASES

ITEM	No. of units		Current Fee	Current Revenue	Proposed Fee	Projected Revenue		Increase in revenue
<b>A) Planning Applications Planning and Development Department</b>								
1. Certificate of Compliance [Government Code §66499.35]	12		\$132	\$1,584	\$168	\$2,016		\$432
2. Lot Line Adjustment Resolution [Government Code §66412(d)]	100		\$198	\$19,800	\$252	\$25,200		\$5,400
3. Local Agency Formation Committee [Government Code §56386]	68		\$99	\$6,732	\$126	\$8,568		\$1,836
4. Williamson Land Act [Government Code §51283 and 51287]								
a. Start up activities	5		\$99	\$495	\$126	\$630		\$135
b. Notices of non-renewal	10		\$50	\$500	\$63	\$630		\$130
c. Cancellations of Williams Act Approvals	5		\$363	\$1,815	\$462	\$2,310		\$495
<b>B) Planning Applications Public Works Department</b>								
1. Final (Tract) Maps [Government Code §66433]	81		\$960	\$77,760	\$1,344	\$108,864		\$31,104
2. Parcel Maps [ Government Code §66444]	61		\$264	\$16,104	\$336	\$20,496		\$4,392
<b>C) Regular Assessor Fees</b>								
1. General Public Inquiries Requiring	5		\$16	\$80	\$21	\$105		\$25
2. Copy and Mail Filed Property Tax Documents [Government Code §54985]	25		\$22	\$550	\$28	\$700		\$150
3. DMV Search for Taxpayer (Boats Only) [Government Code §54985]	5		\$16	\$80	\$21	\$105		\$25
4. Tax Estimates [Government Code §54985]	500		\$49	\$24,500	\$63	\$31,500		\$7,000
5. Request to Segregate and/or Combine Assessment Parcels	6		\$132	\$792	\$168	\$1,008		\$216
6. Parcel Maps (Waiver Approved) [Government Code §66444]	120		\$264	\$31,680	\$336	\$40,320		\$8,640
7. Property Characteristics [Revenue and taxation Code §408.3(c)]								
a. Residential, Single Family or Mobile Home	175		\$8	\$1,400	\$10	\$1,750		\$350
b. Commercial, Industrial and/or Other Properties (Minimum \$21, \$84 per hour or \$1.40 per minute)	50		\$16	\$800	\$21	\$1,050		\$250
8. Electronic File of Assessor's Maps [Government Code §54985]	10		None		\$100 Based on 10 users	\$1,000		\$1,000
9. Copies of Documents [Government Code §54985]	600		\$1	\$600	\$1	\$600		\$0
<b>TOTALS</b>				\$185,272		\$246,852		\$61,580