

ORDINANCE NO 10601 (NEW SERIES)

AN ORDINANCE AMENDING ARTICLE XX OF THE SAN DIEGO COUNTY ADMINISTRATIVE CODE RELATING TO FEES AND CHARGES

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. Article XX, Section 364.4 of the San Diego County Administrative Code is hereby amended as follows:

SEC. 364.4. OFFICE OF THE TREASURER TAX COLLECTOR.

The following fees shall be paid to the Office of the Treasurer Tax Collector for providing the following services:

SCHEDULE A - SECURED TAX COLLECTION FEES

DESCRIPTION	AUTHORITY	FEE
Delinquent Tax Installment Plan Setup (5 yr plan)	R&T § 4217(b)	\$76
Delinquent Tax Installment Plan Maintenance (5 yr plan)	R&T § 4217(b)	\$81
Escaped Tax Installment Plan Setup (4 yr plan)	R&T § 4837.5(i)	\$71
Escaped Tax Installment Plan Maintenance (4 yr plan)	R&T § 4837.5(i)	\$76
Subdivision Map Tax Clearance Certificate	GC §§ 66451.2, 66493(a)(1), 54985	\$108
Separate Assessment	R&T §§ 2821, 4151 GC § 54985	\$298
Delinquent Tax Records & Notice	R&T § 2621; GC § 54985	\$10
Redemption	R&T § 4102(d)	\$33

1. **DELINQUENT TAX INSTALLMENT PLAN SETUP FEE:** This fee will be due upon the initial payment applied to an installment account to reimburse the County for the cost of setting up new five year installment plans.
2. **DELINQUENT TAX INSTALLMENT PLAN MAINTENANCE FEE:** This fee will be due upon payment of subsequent installments to reimburse the County for the ongoing costs incurred in maintaining the plan records, mailing reminder and default notices, and for coding defaults in the mainframe system.
3. **ESCAPED TAX INSTALLMENT PLAN SETUP FEE:** This fee will be due upon the initial payment applied to an installment account to reimburse the County for the cost of setting up new four year installment plans.

4. **ESCAPED TAX INSTALLMENT PLAN MAINTENANCE FEE:** This fee will be due upon payment of subsequent installments to reimburse the County for the ongoing costs incurred in maintaining the plan records, mailing reminder and default notices, and for coding defaults in the mainframe system.
5. **ISSUANCE OF SUBDIVISION PARCEL MAP TAX CLEARANCE CERTIFICATE:** This fee will be assessed prior to the preparation of a certificate or statement.
6. **SEPARATE ASSESSMENT FEE:** This fee will be assessed prior to processing an application for Separate Assessment to recover the costs of processing the application, as well as the ongoing costs of separate assessment, billings, and mailings.
7. **DELINQUENT TAX RECORDS AND NOTICE FEE:** This fee is added to unpaid accounts after the second installment delinquency deadline to reimburse the County for the costs of preparing delinquent tax records and giving notice of the delinquency.
8. **REDEMPTION FEE:** This fee is added to unpaid delinquent accounts on July 1 to reimburse the County for the costs of preparing and giving notice of prior year tax delinquencies and processing redemptions of tax defaulted parcels.

SCHEDULE B - UNSECURED TAX COLLECTION FEES

DESCRIPTION	AUTHORITY	FEE
Bulk Transfer	R&T § 2922(e) GC § 54985	\$53
Certificate of Lien Preparation	R&T §§ 2922(e)	\$22 +recording costs
DMV Hold & Release	R&T §§ 2922(e), 3205(a)	\$31
Duplicate Release of Lien	R&T § 2922(e)	\$34 +recording costs
FAA Lien Filing	R&T § 2922(e)	Actual Costs
Manufactured Home Tax Clearance Certificate	R&T §§ 5832(a), 5832(b) GC § 54985	\$45
Release of Lien	R&T § 2922(e)	\$20 +recording costs
U.S. Coast Guard Lien Filing	R&T § 2922(e)	Actual Costs
Unsecured Civil Process	R&T § 2922(e)	Actual Costs
Unsecured Delinquent Assignment	R&T § 2922(e)	\$79 +mileage/postage
Unsecured Final Notice	R&T § 2922(e)	\$35
Unsecured Seizure	R&T § 2958(c); GC § 54985	\$82 +Actual Costs

1. **BULK TRANSFER FEE:** This fee will be assessed and become part of the total amount due stated in the demand for any tax liability that is owed to the Treasurer-Tax Collector pursuant to receipt of a Bulk Sale notice.
2. **CERTIFICATE OF LIEN PREPARATION FEE:** This fee will be assessed and added to the amount necessary to satisfy each lien recorded/filed. This fee will reimburse the Tax Collector for costs incurred in preparing the lien. There may be an additional charge to recover the actual recording cost if the release is recorded by the Treasurer-Tax Collector.
3. **DMV HOLD & RELEASE FEE:** This fee will be assessed each time a hold is placed or released on a title renewal or transfer of a tax delinquent vessel. This fee will reimburse the Tax Collector for costs incurred in placing/releasing the hold as well as the cost of providing notice of the hold to the taxpayer.
4. **DUPLICATE RELEASE OF LIEN FEE:** This fee will be assessed to unsecured accounts upon a request to issue a duplicate Release of Lien. This fee will reimburse the Tax Collector for the costs incurred in researching and verifying that the tax bill is paid and generating a new Release of Lien. There may be an additional charge to recover the actual recording cost if the release is recorded by the Treasurer-Tax Collector.
5. **FAA LIEN FILING FEE:** This fee will be assessed to unsecured accounts for aircraft each time a lien is filed with the Federal Aviation Agency. This fee will reimburse the Tax Collector for the actual costs incurred in filing the lien and/or release of lien. In addition to the charges for filing and/or releasing a lien with this agency, the CERTIFICATE OF LIEN PREPARATION FEE will apply.
6. **MANUFACTURED HOME TAX CLEARANCE CERTIFICATE FEE:** This fee will be assessed if a previously issued tax clearance certificate or conditional tax clearance certificate expires prior to the date upon which title transfers.
7. **RELEASE OF LIEN FEE:** This fee will be assessed and added to the amount necessary to satisfy the lien. This fee will reimburse the Tax Collector for costs incurred in preparing the release of lien. There may be an additional charge to recover the actual recording cost if the release is recorded by the Treasurer-Tax Collector.
8. **U.S. COAST GUARD FEE LIEN FILING FEE:** This fee will be assessed to unsecured accounts for vessels registered with the U.S. Coast Guard each time a lien is filed with the U.S. Coast Guard. This fee will reimburse the Tax Collector for the actual costs incurred to file the lien and/or release of lien. In addition to the charges for filing and/or releasing a lien with this agency, the CERTIFICATE OF LIEN PREPARATION FEE will apply.
9. **UNSECURED CIVIL PROCESS FEE:** This fee will be assessed to accounts requiring Sheriff's services for civil processes to reimburse the County for statutory costs, fees, and actual expenses incurred for the service and performance of civil process collection actions.

10. **UNSECURED DELINQUENT ASSIGNMENT FEE:** This fee will be assessed to each bill tied to delinquent unsecured accounts at the time of assignment to an Enforcement Officer to recover costs involved to contact, and demand payment for the tax delinquency; and to protect the County's lien interest against the Assessee.
11. **UNSECURED FINAL NOTICE FEE:** This fee will be assessed to delinquent unsecured accounts that are not assigned to an Enforcement Officer for collection. If the tax bill for an account is assigned to an Enforcement Officer, this fee is included in the UNSECURED DELINQUENT ASSIGNMENT FEE and not separately assessed.
12. **UNSECURED SEIZURE FEE:** This fee will be assessed to accounts to reimburse the Tax Collector for expenses incurred in serving notice of the seizure action to the party and the actual costs incurred for the performance of personal property seizures. This fee is charged once per seizure action, even if multiple entities are being served with the seizure notice for an account, and accrues to the total due for all tax bills that are included in the account.

SCHEDULE C - TAX SALE FEES

DESCRIPTION	AUTHORITY	FEE
Tax Sale Party of Interest Search & Notice	R&T §§ 3698.5(a)(2), 4112(a)(1); GC § 54985	\$236
Tax Sale Rescission Recording	R&T §§ 3698.5(a)(2), 4112(a)(2)	Actual Costs
Tax Sale Publication	R&T §§ 3698.5(a)(2), 4112(b)	Actual Costs
Tax Sale Preparation	R&T §§ 3698.5(a)(2), 4112(a)(3)	\$150
Tax Sale Personal Contact	R&T §§ 3704.7, 3698.5, 4112(a)(4); GC § 54985	\$257 +mileage
Tax Sale County	R&T §§ 3698.5(a)(2), 4672.1; GC § 54985	\$378
Tax Sale State	R&T §§ 3698.5(a)(2), 4672(a)	\$1.50
Excess Proceeds Notice	R&T § 4676(d)	\$120
Excess Proceeds Claim Submittal	R&T § 4674	\$343

1. **TAX SALE PARTY OF INTEREST SEARCH & NOTICE FEE:** This fee will be assessed to each parcel after Notice of Power of Sale is recorded. This fee will recover the costs of obtaining the names and last known mailing addresses of parties of interest, and providing Notice of Power of Sale. This fee will be collected from property owners who redeem property prior to the day of the tax sale or deducted from the proceeds of property sold at the County Tax Sale.
2. **TAX SALE RESCISSION RECORDING FEE:** This fee will be assessed to each parcel after the Notice of Power of Sale is recorded to reimburse the Recorder for the cost of recording a rescission of the Notice of Power of Sale. This fee will be collected from property owners who redeem property prior to the day of the tax sale or deducted from the proceeds of property sold at the County Tax Sale.

3. **TAX SALE PUBLICATION FEE:** This fee will be assessed to each parcel after the County has published notice of the intended tax sale to reimburse the County for the costs of publication. This fee will be collected from property owners who redeem property prior to the day of the tax sale but after the county has incurred publication or deducted from the proceeds of property sold at the County Tax Sale.
4. **TAX SALE PREPARATION FEE:** This fee will be assessed to each parcel ninety (90) days prior to the intended tax sale to reimburse the County for costs incurred in preparing to conduct the tax sale. This fee will be collected from property owners who redeem property within ninety (90) days of the proposed tax sale or deducted from the proceeds of property sold at the County Tax Sale.
5. **TAX SALE PERSONAL CONTACT FEE:** This fee will be assessed to owner occupied properties subject to the Tax Collector's Power of Sale. This fee will reimburse the County for costs incurred in providing the owner with personal notification of the proposed tax sale and apprising him or her of their redemption rights. The fee will be collected from property owners who redeem property prior to the day of the tax sale or deducted from the proceeds of property sold at the County Tax Sale.
6. **TAX SALE COUNTY FEE:** This fee will be deducted from the proceeds of each parcel sold at the County Tax Sale to reimburse the County for the cost of conducting the sale. This fee will not be assessed to property owners who redeem property prior to the day of the tax sale. This fee is subject to refund only upon cancellation of sale by the Treasurer-Tax Collector in accordance with R&T Code Section 3731 & 3731.1.
7. **TAX SALE STATE FEE:** This fee will be deducted from the proceeds of each parcel sold at the tax sale.
8. **EXCESS PROCEEDS NOTICE FEE:** This fee will be deducted from the excess proceeds of sold parcels. This fee will reimburse the County for costs incurred in obtaining the name and last known mailing address of parties of interest, and mailing or publishing notice of the right to claim the excess proceeds. Notification of available excess proceeds will not be distributed for excess proceeds amounts that are equal to or less than one hundred fifty dollars (\$150.00).
9. **EXCESS PROCEEDS CLAIM SUBMITTAL FEE:** This fee will be assessed to claimants and deducted from available excess proceeds when the claimant submits an application to claim excess proceeds. This fee will recover the cost of administering and processing claims. A refund of the excess proceeds claim submittal fee will only be allowable if the sale of property is cancelled after excess proceeds have been disbursed.

Ordinance No. 10601 (N.S.)
 Meeting Date: 04/30/19 (24)

SCHEDULE D - MISCELLANEOUS FEES

DESCRIPTION	AUTHORITY	FEE
Certified Copies	R&T § 162	\$2
Copies	R&T § 162	\$1
Returned Check	R&T § 2509.1; County Administrative Code § 76.1	\$25

SCHEDULE E - TIME AND MATERIAL LABOR RATES

STANDARD BILLING RATES/TIME AND MATERIAL RATES: Unless otherwise specified, all fees and time and material charges shall be calculated and will be charged using the following standard hourly billing rates:

TAX COLLECTION

CLASS	CLASS TITLE	TIME & MATERIAL RATE
000270	Chief Deputy Tax Collector	\$278.00
002169	Manager TTC	\$173.00
002457	Tax Payment Processor	\$90.00
002458	Senior Tax Payment Processor	\$100.00
002482	Assistant Manager TTC	\$170.00
002563	TTC Specialist	\$89.00
002564	Senior TTC Specialist	\$89.00
002565	Supervisor TTC Specialist	\$89.00
002566	Principal TTC Specialist	\$89.00
002567	Tax Payment Enforcement Officer	\$116.00
002568	Senior Tax Payment Enforcement Officer	\$140.00

TREASURY

CLASS	CLASS TITLE	TIME & MATERIAL RATE
002169	Manager TTC	\$173.00
002425	Associate Accountant	\$191.00
002482	Assistant Manager TTC	\$170.00
002505	Senior Accountant	\$191.00
002563	TTC Specialist	\$89.00
002564	Senior TTC Specialist	\$89.00
002565	Supervisor TTC Specialist	\$89.00
002405	Staff Accountant	\$89.00
0002780	Chief Deputy County Treasurer	\$278.00
000286	Investment Officer	\$174.00
000288	Chief Investment Officer	\$275.00

1. MISCELLANEOUS: The fee for items not listed in the above fee schedules, including research, shall be determined by the actual costs incurred by the Office of the Treasurer Tax Collector. The cost will be determined by using the labor rates specified in Schedule E, Time and Material Labor Rates.

Section 2. Section 364.7 is hereby added to Article XX of the San Diego County Administrative Code as follows:

SEC. 364.7. FEES FOR DEBT SERVICES

The following fees shall be paid to the Finance and General Government Group for the specified Community Facilities District (“CFD”), conduit, Tax, Equity and Fiscal Responsibility Act of 1982 (“TEFRA”) fees and other related services:

Name	Fee
CFD Issuance	19 basis points of par value
CFD Administration	\$10,000
Conduit Administration	1.7 basis points of outstanding par value
TEFRA	\$1,030

TEFRA Fee:

This fee is assessed to a nonprofit public benefit organizations or for-profit corporations with a public benefit project wishing to issue revenue obligations. The organization and/or corporation, in accordance with Internal Revenue Code Section 147 (f), must receive approval from an applicable legislative body or the entity cannot proceed with the financing. This fee reimburses the County for costs associated with the applicable legislative body approval.

Ordinance No. 10601 (N.S.)
Meeting Date: 04/30/19 (24)

Conduit Administration/Annual Fee:

This fee is assessed annually to a conduit issuer for each bond financing to cover the costs associated with the oversight of the long-term obligations after the bonds have been issued.

Community Facilities District Issuance Fee:

This fee is assessed to each bond financing to reimburse the County for costs associated with the oversight of the financing structure and long-term bond sale on behalf of a specific community facilities district.

Community Facilities District Administration/Annual Fee:

This fee is assessed annually to a community facilities district for each bond financing to cover the costs for oversight of the long-term obligations after the bonds have been issued.

Additional costs may be charged to the CFD during bond issuance that are not included in the calculation of the CFD Issuance Fee. Those costs may include but not limited to contracted services, disclosure/dissemination fees or other administration costs and will be billed directly to the CFD based on actual costs billed to the County. Additional costs may be charged to the Conduit Issuer and/or CFD during annual administration of the bond issuance that are not included in the calculation of the CFD or Conduit Administration Fee. Those costs may include but not limited to contracted services, Trustee fees or other administrative costs that will be billed directly to the CFD or Conduit Issuer based on actual costs billed to the County.

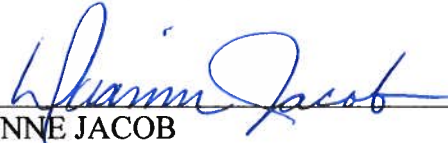
Section 3. EFFECTIVE DATE. This ordinance shall take effect and be in full force thirty (30) days after its passage, and before the expiration of fifteen (15) days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in the San Diego Commerce, a newspaper of general circulation published in the County of San Diego.

Section 4. OPERATIVE DATE. The fees established by this Ordinance shall be operative commencing July 1, 2019.

APPROVED AS TO FORM AND LEGALITY
COUNTY COUNSEL

BY: Rachel Witt, Chief Deputy County Counsel

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 30th day of April, 2019.



DIANNE JACOB
Chairwoman, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Cox, Jacob, Gaspar, Fletcher, Desmond

ATTEST my hand and the seal of the Board of Supervisors this 30th day of April, 2019.

ANDREW POTTER
Clerk of the Board of Supervisors

By 
JOANA SANTIAGO Deputy



Ordinance No.: 10601 (N.S.)
04/30/19 (24)