

ORDINANCE NO. 9655(N.S.)

AN ORDINANCE ADDING SECTION 364.4 TO THE SAN DIEGO COUNTY ADMINISTRATIVE CODE RELATING TO THE COLLECTION OF TAX COLLECTION SERVICE FEES

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

Section 1. The Board of Supervisors finds and determines that it is appropriate to collect fees relating to the collection of tax collection service fees.

Section 2. Section 364.4 of the San Diego County Administrative Code is hereby added to read 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 – TAX COLLECTION FEES

DESCRIPTION	AUTHORITY	FEE
Installment Plan Setup and Processing	Revenue & Taxation Code (R&T) §§ 4837.5(i), 4217; Government Code (GC) 54985(a)	\$55
Issuance of Expired Mobile Home Tax Clearance Certificate	R&T §§ 5832(a), 5832(b)	\$30
Issuance of Subdivision Parcel Map Tax Clearance Certificate	GC § 66493(a)(1)	\$30
Application for Separate Assessment	R&T §§ 2821, 4151	\$105
Bulk Transfer	R&T § 2922e	\$40

1. INSTALLMENT PLAN SETUP AND PROCESSING FEE: This fee will be due upon the initial payment applied to the installment account.
2. ISSUANCE OF EXPIRED MOBILE HOME TAX CLEARANCE CERTIFICATE: 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.
3. ISSUANCE OF SUBDIVISION PARCEL MAP TAX CLEARANCE CERTIFICATE: This fee will be assessed prior to the preparation of a certificate or statement.

4. APPLICATION FOR SEPARATE ASSESSMENT FEE: This fee will be assessed to process an application for a separate assessment of a prior year or current year parcel that is separately assessed on the current roll.
5. BULK TRANSFER FEE: This fee will be added to the escrow demand bill.

SCHEDULE B – TAX SALE FEES

DESCRIPTION	AUTHORITY	FEE
Public Auction Tax Sale	R&T §§ 3693, 4672.1, 4673; GC § 54985 (a)	\$240
Administrative Tax Sale	R&T §§ 3691(a)(1), 4672.2; GC § 54985 (a)	\$305
Excess Proceeds Claim Submittal	R&T § 4674	\$145
Tax Sale Personal Contact	R&T §§ 3704.7(b), 3704.7(c); GC 54985 (a)	\$200

1. PUBLIC AUCTION TAX SALE FEE: This fee will be collected on the day of the tax sale for each parcel/property sold to cover the cost of conducting the 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. This fee will not be assessed to property owners who redeem property prior to the day of the tax sale.
2. ADMINISTRATIVE TAX SALE FEE: This fee will be assessed to each parcel when the Notice of Power to Sale is recorded. This fee is to reimburse the County for costs incurred in the preparation of conducting a tax sale. This fee will be assessed to property owners who redeem property. In addition, this fee will also be deducted from the proceeds of sold properties.
3. EXCESS PROCEEDS CLAIM SUBMITTAL: This fee will be assessed to claimants when the application to claim the excess proceeds is submitted for completion. 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. Notification of available excess proceeds will not be distributed for amounts that are equal to or less than \$150.
4. TAX SALE PERSONAL CONTACT FEE: This fee will be assessed to owner occupied properties when the property is redeemed or during the tax sale.

SCHEDULE C – MISCELLANEOUS FEES

DESCRIPTION	AUTHORITY	FEES
Certified Copy	R&T § 162	\$2.00
Copy	R&T § 162	\$1.00

SCHEDULE D - Time and Material Labor Rates

STANDARD BILLING RATES/TIME AND MATERIAL RATES: Unless otherwise specified in this section, 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
0270	Chief Deputy Tax Collector	171.00
2169	Manager TTC	113.00
2457	Tax Payment Processor	49.00
2458	Senior Tax Payment Processor	54.00
2482	Assistant Manager TTC	108.00
2563	TTC Specialist	50.00
2564	Senior TTC Specialist	50.00
2565	Supervisor TTC Specialist	50.00
2566	Principal TTC Specialist	67.00
2567	Tax Payment Enforcement officer	78.00
2568	Senior Tax Payment Enforcement Officer	82.00
2757	Administrative Secretary II	55.00
2758	Administrative Secretary III	61.00
0280	Chief Deputy County Treasurer	210.00
0286	Investment Officer	153.00
0288	Chief Investment Officer	182.00

TREASURY

CLASS	CLASS TITLE	TIME & MATERIAL RATE
2169	Manager TTC	119.00
2425	Associate Accountant	78.00
2430	Cashier	48.00
2448	Supervisor Deferred Comp	78.00
2482	Assistant Manager TTC	11.900
2505	Senior Accountant	97.00
2513	Senior Cashier	56.00
2563	TTC Specialist	58.00
2564	Senior TTC Specialist	58.00
2565	Supervisor TTC Specialist	58.00
2566	Principal TTC Specialist	58.00
2757	Administrative Secretary II	58.00
2758	Administrative Secretary III	61.00

1. CHARGES FOR TECHNICAL REPORTS: Information, circulars, reports of technical work, and other reports prepared by the Treasurer Tax Collector's Office when supplied to other government agencies, individuals or groups requesting copies of same may be charged at a sum not to exceed the cost of publication and distribution of such documents.
2. MISCELLANEOUS: The fee for items not listed in the above fee schedules or those designated "Time and Materials" 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 D, Time and Material Labor Rates.

Section 3. EFFECTIVE DATE. This ordinance shall take effect and be in full force thirty days after its passage, and before the expiration of fifteen 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. This ordinance shall become operative August 1, 2004.

PASSED, APPROVED, AND ADOPTED this 22nd day of June 2004.