

administration services for FY2012/13 are \$7,225,768 (Attachment A).

Schools are excluded by law from paying their share of the property tax administrative fee. The schools' share of the property tax administration costs represents approximately 42.30% of the total cost or \$3,056,323. In addition, the cost for the County's General Fund share is excluded from the amount recoverable representing 15.13% of total cost or \$1,093,562.

The Property Tax Administration Cost to be recovered is determined as follows (Attachment B):

Allocable Property Tax Administration Cost	\$7,225,768
Less: Allocation to Schools	3,056,323
Allocation to General Fund	<u>1,093,562</u>
Recoverable Cost	<u>\$3,075,883</u>

The recoverable cost for each department who provides the property tax administration services are: Assessment Appeals Board \$26,058; Assessor \$2,210,705; Tax Collector \$655,418; and the Auditor-Controller \$183,702 for a total of \$3,075,883. The calculation includes all actual direct costs and countywide overhead charges for the respective departments for FY2011/12. Other revenues received for property tax related functions are subtracted from the total cost to arrive at the net property tax administration cost to be recovered. The net cost is distributed to all local agencies based on their proportionate share of the total property taxes apportioned for FY2012/13.

ALTERNATIVES:

The Board may choose not to approve the Property Tax Administration Fee for FY2012/13 as recommended. However, failure to approve the Property Tax Administration Fee will result in the revenue loss of \$3,075,883 to the County departments that provide the property tax administrative support. Therefore, it is recommended the Board approve the Property Tax Administration Fee as calculated.

OTHER AGENCY INVOLVEMENT:

The staff from the Assessor-Recorder, Tax Collector/County Clerk/Treasurer and the Assessment Appeals Board provided and reviewed the data used to calculate the Property Tax Administration Fee for FY2012/13.

CAO RECOMMENDATION:

APPROVE DEPARTMENTAL RECOMMENDATION

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION COST
SUMMARY
FOR USE IN FISCAL YEAR 2012-13**

ITEM/DESCRIPTION	COUNTY ASSESSMENT BOARD	ASSESSOR/ RECORDER	TAX COLLECTOR/ CLERK	AUDITOR- CONTROLLER
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EXPENDITURES:

SALARIES & BENEFITS	46,453	3,351,034	825,957	576,493
SERVICES AND SUPPLIES	4,250	1,814,493	780,820	234,296
COUNTY COUNSEL COSTS	10,513			
OTHER CHARGES		-		
OVERHEAD		377,176	186,091	161,244
DEPARTMENTAL COSTS:	61,215	5,542,703	1,792,869	972,033

REVENUE OFFSETS:

PENALTIES			91,360	
LICENSES, PERMITS				
OTHER GOVERNMENTAL AGENCIES				
STATE REIMB MANDATED COSTS				
PHOTO/MICROFICHE COPIES		4,455		
MEDIATION FEE				
ESTATE & PUBLIC ADMIN FEES				
RECORDING FEE				
AUTOMATION-MICROGRAPHICS				
ASSMT & TAX COLL FEES		105,233	59,862	426,587
AUDITING & ACCTG FEES				
LAND DIVISION FEE				
REDEMPTION FEES				28,880
OTHER PROF SERVICES			9,815	
CSMP SERVICES				
SB 813 COLL FEES		149,040	8,871	19,517
LEGAL FEES				
MEDICARE SERVICES				
OTHER CHARGES FOR SERVICES		90,353	82,662	65,117
OTHER REVENUE		303		386
INTERFUND SERVICES			610	
INSURANCE PROCEEDS				
TOTAL REVENUE OFFSETS:	0	349,384	253,181	540,487
NET COSTS:	61,215	5,193,319	1,539,688	431,546

TOTAL PROPERTY TAX ADMINISTRATION COST: 7,225,768

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2012-13**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 7,225,768
COUNTY				
006/1701	ACO CAP OUTLAY	1,532,137	0.3988547%	28,820
047/9002	AVIATION	225,471	0.0586959%	4,241
004/6311	COUNTY FREE LIBRARY	4,572,482	1.1903349%	86,011
001/1101	GENERAL	58,135,595	15.1341934%	1,093,562
036/6150	LIB SPEC TAX ZONE 1	646,072	0.1681892%	12,153
037/6180	LIB SPEC TAX ZONE 2	31,046	0.0080821%	584
066/6166	LIB SPEC TAX ZONE 6	13,039	0.0033944%	245
067/6167	LIB SPEC TAX ZONE 7	310,844	0.0809207%	5,847
016/7001	RECREATION	384,515	0.1000992%	7,233
108/3017	SPECIAL ROAD	814,169	0.2119492%	15,315
TOTAL COUNTY		66,665,370	17.3547136%	1,254,011

**SPECIAL DISTRICTS GOVERNED BY
COUNTY BOARD OF SUPERVISORS:**

046/9746	CO CONSOLIDATED SVC AREA	72,877	0.0189718%	1,371
TOTAL DEPENDENT DISTRICTS		72,877	0.0189718%	1,371

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	223,972	0.0583057%	4,213
128/0128	DIXON FIRE	467,846	0.1217924%	8,800
134/9814	EAST VALLEJO FIRE	331,304	0.0862470%	6,232
130/9810	MONTEZUMA FIRE	630,992	0.1642635%	11,869
131/9810	RYER FIRE	94,037	0.0244803%	1,769
132/9812	SUISUN FIRE	232,257	0.0604625%	4,369
133/9813	VACAVILLE-ELMIRA FIRE	944,916	0.2459860%	17,774
TOTAL FIRE DISTRICTS		2,925,324	0.7615372%	55,026

CEMETERY DISTRICTS

180/9866	F-S CEMETERY	178,862	0.0465624%	3,364
177/9855	RIO VISTA CEMETERY	475,313	0.1237362%	8,941
178/9866	ROCKVILLE CEMETERY	437,606	0.1139201%	8,232
179/9857	SILVEYVILLE CEMETERY	366,725	0.0954680%	6,898
181/9859	VAC-ELMIRA CEMETERY	299,573	0.0779866%	5,635
182/0182	WINTERS JOINT CEMETERY	46,452	0.0120927%	874
TOTAL CEMETERY DISTRICTS		1,804,531	0.4697659%	33,944

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Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 7,225,768

ALL OTHER

048/0048	BAAQMD	481,676	0.1253927%	9,061
019/9821	COLLINSVILLE LEVEE	10,143	0.0026405%	191
024/9823	DIXON RESOURCE CONS	79,077	0.0205858%	1,487
426/9886	DIXON UNIF LIBRARY	306,211	0.0797146%	5,760
018/0018	GVRD	2,989,285	0.7781879%	56,230
009/0009	MAINE PRAIRIE	43,524	0.0113304%	819
007/0007	MOSQUITO ABATE	1,448,743	0.3771451%	27,252
159/0159	NAPA JT RES CON	11	0.0000029%	0
201/8201	REC DIST 2098	5,566	0.0014490%	105
027/0027	SOL CO WATER CON DIS	5,245,626	1.3655716%	98,673
030/0030	ZONE OF BENEFIT 1	643,480	0.1675144%	12,104
032/0032	ZONE OF BENEFIT 2	51,884	0.0135067%	976
102/0102	SOLANO IRRIG DIST	470,259	0.1224205%	8,846
023/9822	SUISUN RESOURCE CONS	3,171	0.0008255%	60
025/9824	SOLANO RESOURCE CONS. DIST	102,179	0.0265998%	1,922
427/9887	VACA UNIF LIBRARY	1,329,728	0.3461625%	25,013
022/0022	VSFCD OPERATING	760,427	0.1979587%	14,304
049/0049	Y/S AIR QUALITY MGMT DIST	244,496	0.0636486%	4,599
TOTAL ALL OTHER		14,215,486	3.7006573%	267,402
TOTAL INDEPENDENT DISTRICTS		18,945,341	4.9319604%	356,372

SCHOOLS:

601/0601	BEN UNIF SCHL DIST M&O	11,234,144	2.9245372%	211,320
500/0500	CO SCH SERV FUND SUP	3,204,281	0.8341569%	60,274
998/0998	CO SCH SER FUND SUPP	374,270	0.0974321%	7,040
999/0999	CO SUP-BD OF EDUC	1,023,396	0.2664164%	19,251
614/0614	DAVIS JT UNIF ED	6,677	0.0017382%	126
607/0607	DAVIS UNI SCHL DIST M&O	75,844	0.0197442%	1,427
503/0503	DEVELOPMENT CENTER	677,281	0.1763137%	12,740
602/0602	DIX UNIF SCHL DIST M&O	5,760,997	1.4997360%	108,367
83/0083	E.R.A.F	70,344,127	18.3123888%	1,323,211
611/0611	F-S UNIF SCHL DIST M&O	18,878,852	4.9146516%	355,121
526/0526	LOS RIOS CC M&O	8,582	0.0022341%	161
610/0610	RIVER DELT JT UNI M&O	5,691,785	1.4817183%	107,066
613/0613	RIVER DELT UNI-ED	296,148	0.0770950%	5,571
528/0528	SAN JOAQUIN CC M&O	1,001,659	0.2607577%	18,842
527/0527	SOLANO COMM COL M&O	8,654,165	2.2529021%	162,789
606/0606	TRAVIS UNI SCHL DIST M&O	2,867,799	0.7465620%	53,945
608/0608	VACA UNI SCHL DIST M&O	13,610,791	3.5432396%	256,026
603/0603	VJO UNI SHCL DIST M&O	18,256,950	4.7527545%	343,423
612/0612	WINTERS JT UNIFIED ED	42,425	0.0110443%	798
609/0609	WINTERS UNI SCHL DIST M&O	469,168	0.1221365%	8,825
TOTAL SCHOOLS		162,479,341	42.2975591%	3,056,323

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				\$ 7,225,768

CITIES

075/0075	BENICIA	11,777,845	3.0660765%	221,548
076/0076	DIXON	2,518,173	0.6555453%	47,368
077/0077	FAIRFIELD	8,775,334	2.2844456%	165,069
078/0078	RIO VISTA	965,251	0.2512797%	18,157
079/0079	SUISUN	650,675	0.1693875%	12,240
080/0080	VACAVILLE	8,885,110	2.3130231%	167,134
081/0081	VALLEJO	13,605,941	3.5419770%	255,935
TOTAL CITIES		47,178,329	12.2817347%	887,451

REDEVELOPMENT AGENCIES:

090/0090	CORDELIA	11,306,056	2.9432577%	212,673
146/0146	DIXON	1,947,073	0.5068733%	36,625
095/0095	FAIRFIELD RGNL CTR	6,338,210	1.6499993%	119,225
149/0149	FAIRFIELD RGNL CTR-AMND <i>Note 1</i>	0	0.0000000%	0
097/0097	FFLD CENTER	2,765,127	0.7198337%	52,014
148/0148	N TEXAS ST CORRIDOR RDA	1,914,721	0.4984511%	36,017
092/0092	FLOSDEN	556,762	0.1449396%	10,473
098/0098	FLOSDEN ANNEX	106,262	0.0276627%	1,999
143/0143	FLOSDEN #3 M/W	859,438	0.2237338%	16,166
096/0096	HIGHWAY 12	10,817,453	2.8160617%	203,482
100/0100	I 505/80	32,911,207	8.5676353%	619,077
091/0091	MARINA VISTA	443,977	0.1155787%	8,351
088/0088	RIO VISTA	774,166	0.2015354%	14,562
129/0136	RIO VISTA-ARMY RSV CTR <i>Note 2</i>		0.0000000%	0
089/0089	SUISUN CITY	1,138,835	0.2964681%	21,422
147/0147	SUISUN CITY-AS AMMENDED	9,002,165	2.3434956%	169,336
141/0141	VACA PROJECT	6,753,240	1.7580425%	127,032
087/0087	VJO CENTRAL	518,660	0.1350205%	9,757
093/0093	WATERFRONT DEV PROJ	639,474	0.1664716%	12,029
TOTAL REDEVELOPMENT		88,792,825	23.1150604%	1,670,240
TOTAL ALL JURISDICTIONS		384,134,083	100.00%	7,225,768
LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY				4,149,885
				3,075,883

Source: FY 2012-13 Schedule of Admin Cost Factors

Note 1 - Combined with Fund 095

Note 1 - Combined with Fund 088