



Solano County

675 Texas Street
Fairfield, California 94533
www.solanocounty.com

Meeting Minutes - Action Only Board of Supervisors

*John M. Vasquez (Dist. 4), Chairman
(707) 784-6129*

*Monica Brown (Dist. 2), Vice-Chair
(707) 784-3031*

*Erin Hannigan (Dist. 1)
(707) 553-5363*

*Wanda Williams (Dist. 3)
(707) 784-6136*

*Mitch Mashburn (Dist. 5)
(707) 784-6130*

Tuesday, March 28, 2023

9:00 AM

Board of Supervisors Chambers

- 7 [23-268](#) Approve the FY2022/23 Property Tax Administration Fee to recover the cost to administer property taxes from cities and local agencies in accordance with the Revenue and Taxation Code Section 95.3(f)

Attachments: [A - Property Tax Admin Cost Summary](#)
 [B - Property Tax Admin Fee Distribution](#)

Approved

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION COST
SUMMARY
FOR USE IN FISCAL YEAR 2022-23**

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

SALARIES & BENEFITS	53,873	5,847,101	1,327,575	881,528
SERVICES AND SUPPLIES	3,628	1,371,398	703,480	289,126
COUNTY COUNSEL COSTS	16,369			
OVERHEAD		559,365	223,084	68,648
DEPARTMENTAL COSTS:	73,870	7,777,864	2,254,139	1,239,302

REVENUE OFFSETS:

PENALTIES			171,640	
PHOTO/MICROFICHE COPIES		759		
ASSMT & TAX COLL FEES		19,808	61,646	961,355
REDEMPTION FEES				22,080
OTHER PROF SERVICES			7,505	
SB 813 COLL FEES		752,979	60,585	51,930
LEGAL FEES				
OTHER CHARGES FOR SERVICES	4,195	331,813	13,167	285,713
MISC REVENUE				468
INTERFUND SERVICES		179,804	126,246	154,064
INSURANCE PROCEEDS				
TOTAL REVENUE OFFSETS:	4,195	1,285,163	440,789	1,475,610
NET COSTS:	69,675	6,492,701	1,813,350	(236,308)

TOTAL PROPERTY TAX ADMINISTRATION COST: 8,139,418

Sources: Department reports on supporting costs
FE Report (Monthly Status) ended June 30, 2022

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2022-23**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 8,139,418
COUNTY				
006/1701	ACO CAP OUTLAY	2,820,268	0.4173475%	33,970
047/9002	AVIATION	415,791	0.0615294%	5,008
004/6311	COUNTY FREE LIBRARY	8,341,898	1.2344466%	100,477
001/1101	GENERAL	106,624,751	15.7784910%	1,284,277
036/6150	LIB SPEC TAX ZONE 1	1,311,424	0.1940665%	15,796
037/6180	LIB SPEC TAX ZONE 2	46,937	0.0069458%	565
066/6166	LIB SPEC TAX ZONE 6	23,355	0.0034561%	281
067/6167	LIB SPEC TAX ZONE 7	549,568	0.0813259%	6,619
016/7001	RECREATION	707,695	0.1047258%	8,524
108/3017	SPECIAL ROAD	1,210,128	0.1790766%	14,576
TOTAL COUNTY		122,051,815	18.0614112%	1,470,093

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

046/9746	CO CONSOLIDATED SVC AREA	167,256	0.0247508%	2,015
TOTAL DEPENDENT DISTRICTS		167,256	0.0247508%	2,015

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	358,232	0.0530117%	4,315
128/0128	DIXON FIRE	839,879	0.1242866%	10,116
134/9814	EAST VALLEJO FIRE	721,503	0.1067691%	8,690
130/9810	MONTEZUMA FIRE	707,349	0.1046746%	8,520
132/9812	SUISUN FIRE	416,062	0.0615695%	5,011
133/9813	VACAVILLE-ELMIRA FIRE	1,496,329	0.2214290%	18,023
TOTAL FIRE DISTRICTS		4,539,354	0.6717404%	54,675

CEMETERY DISTRICTS

177/9855	RIO VISTA CEMETERY	647,027	0.0957480%	7,793
179/9857	SILVEYVILLE CEMETERY	672,221	0.0994763%	8,097
196/9866	SOLANO CEMETERY	1,183,190	0.1750902%	14,251
181/9859	VAC-ELMIRA CEMETERY	614,186	0.0908882%	7,398
182/0182	WINTERS JOINT CEMETERY	70,978	0.0105034%	855
TOTAL CEMETERY DISTRICTS		3,187,602	0.4717061%	38,394

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				\$ 8,139,418
ALL OTHER				
048/0048	BAAQMD	859,369	0.1271707%	10,351
019/9821	COLLINSVILLE LEVEE	11,095	0.0016419%	134
024/9823	DIXON RESOURCE CONS	143,896	0.0212940%	1,733
426/9886	DIXON UNIF LIBRARY	537,784	0.0795821%	6,478
018/0018	GVRD	5,426,956	0.8030891%	65,367
009/0009	MAINE PRAIRIE	115,639	0.0171124%	1,393
007/0007	MOSQUITO ABATEMENT	2,645,305	0.3914562%	31,862
159/0159	NAPA JT RES CON	11	0.0000016%	-
201/8201	REC DIST 2098	6,323	0.0009357%	76
027/0027	SOL CO WATER CON DIS	9,620,292	1.4236253%	115,875
030/0030	ZONE OF BENEFIT 1	1,313,677	0.1943999%	15,823
032/0032	ZONE OF BENEFIT 2	102,211	0.0151253%	1,231
102/0102	SOLANO IRRIG DIST	814,899	0.1205900%	9,815
023/9822	SUISUN RESOURCE CONS	4,054	0.0005999%	49
025/9824	SOLANO RESOURCE CONS. DIST	218,665	0.0323584%	2,634
427/9887	VACA UNIF LIBRARY	2,800,583	0.4144345%	33,733
022/0022	VFWD	1,391,839	0.2059664%	16,764
049/0049	Y/S AIR QUALITY MGMT DIST	489,476	0.0724334%	5,896
TOTAL ALL OTHER		26,502,074	3.9218168%	319,214
TOTAL INDEPENDENT DISTRICTS		34,229,030	5.0652634%	412,283

SCHOOLS:

601/0601	BEN UNIF SCHL DIST M&O	17,242,124	2.5515154%	207,678
500/0500	CO SCH SERV FUND SUP	5,994,612	0.8870917%	72,204
998/0998	CO SCH SER FUND SUPP	686,137	0.1015356%	8,264
999/0999	CO SUP-BD OF EDUC	1,930,821	0.2857258%	23,256
614/0614	DAVIS JT UNIF ED	14,651	0.0021681%	176
607/0607	DAVIS UNI SCHL DIST M&O	165,632	0.0245105%	1,995
503/0503	DEVELOPMENT CENTER	1,266,967	0.1874877%	15,260
602/0602	DIX UNIF SCHL DIST M&O	10,638,141	1.5742481%	128,135
83/0083	E.R.A.F	128,449,011	19.0080779%	1,547,147
611/0611	F-S UNIF SCHL DIST M&O	35,909,251	5.3139050%	432,521
526/0526	LOS RIOS CC M&O	18,765	0.0027769%	226
610/0610	RIVER DELT JT UNI M&O	8,265,658	1.2231645%	99,558
613/0613	RIVER DELT UNI-ED	430,039	0.0636378%	5,180
528/0528	SAN JOAQUIN CC M&O	1,461,579	0.2162867%	17,604
527/0527	SOLANO COMM COL M&O	16,172,493	2.3932298%	194,795
606/0606	TRAVIS UNI SCHL DIST M&O	6,538,651	0.9675994%	78,757
608/0608	VACA UNI SCHL DIST M&O	27,979,526	4.1404523%	337,009
603/0603	VJO UNI SHCL DIST M&O	32,840,347	4.8597639%	395,556
612/0612	WINTERS JT UNIFIED ED	64,832	0.0095939%	781
609/0609	WINTERS UNI SCHL DIST M&O	717,073	0.1061135%	8,637
TOTAL SCHOOLS		296,786,310	43.9188846%	3,574,739

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				\$ 8,139,418
CITIES				
075/0075	BENICIA	18,178,155	2.6900307%	218,954
076/0076	DIXON	4,522,395	0.6692308%	54,471
077/0077	FAIRFIELD	17,847,005	2.6410266%	214,964
078/0078	RIO VISTA	2,266,170	0.3353513%	27,296
079/0079	SUISUN	937,871	0.1387876%	11,296
080/0080	VACAVILLE	18,612,698	2.7543351%	224,187
081/0081	VALLEJO	23,992,561	3.5504553%	288,986
TOTAL CITIES		86,356,855	12.7792173%	1,040,154
REDEVELOPMENT AGENCIES:				
090/0090	CORDELIA	20,707,296	3.0642968%	249,417
146/0146	DIXON	3,684,483	0.5452353%	44,379
095/0095	FAIRFIELD RGNL CTR	8,852,814	1.3100527%	106,631
149/0149	FAIRFIELD RGNL CTR-AMND	89,026	0.0131742%	1,072
097/0097	FFLD CENTER	5,520,641	0.8169528%	66,495
148/0148	N TEXAS ST CORRIDOR RDA	3,465,503	0.5128304%	41,741
092/0092	FLOSDEN	1,018,495	0.1507184%	12,268
098/0098	FLOSDEN ANNEX	177,248	0.0262294%	2,135
143/0143	FLOSDEN #3 M/W	1,236,779	0.1830204%	14,897
096/0096	HIGHWAY 12	17,457,169	2.5833381%	210,269
100/0100	I 505/80	36,263,863	5.3663810%	436,792
091/0091	MARINA VISTA	453,372	0.0670907%	5,461
088/0088	RIO VISTA	1,452,621	0.2149610%	17,497
129/0136	RIO VISTA-ARMY RSV CTR <i>Note 1</i>	0	0.0000000%	-
089/0089	SUISUN CITY	2,521,396	0.3731200%	30,370
147/0147	SUISUN CITY-AS AMMENDED	20,047,178	2.9666116%	241,465
141/0141	VACA PROJECT	11,059,917	1.6366632%	133,215
087/0087	VJO CENTRAL	1,208,119	0.1787793%	14,552
093/0093	WATERFRONT DEV PROJ	952,941	0.1410176%	11,478
TOTAL REDEVELOPMENT		136,168,861	20.1504729%	1,640,134
TOTAL ALL JURISDICTIONS		675,760,127	100.00%	8,139,418
LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY				4,859,016
				3,280,402

Source: FY 2022/23 Schedule of Admin Cost Factors

Note 1 - Combined with Fund 088