



COUNTY OF SONOMA

575 ADMINISTRATION
DRIVE, ROOM 102A
SANTA ROSA, CA 95403

SUMMARY REPORT

Agenda Date: 3/25/2025

To: Board of Supervisors

Department or Agency Name(s): Auditor-Controller-Treasurer-Tax Collector

Staff Name and Phone Number: Lindsay VanMidde (707) 565-3279

Vote Requirement: Majority

Supervisorial District(s): Countywide

Title:

Rescission of Resolution 90-1989

Recommended Action:

Adopt Resolution to rescind Resolution 90-1989 which established a fee for property tax administration.

Executive Summary:

Beginning with Fiscal Year 1990-91, the State Legislature gave counties the authority, under Senate Bill 2557, to collect property tax administration costs from local taxing jurisdictions as reimbursement for processing their property taxes. This authorization was codified in Revenue and Taxation Code section 97 (now Revenue and Taxation Code section 95.2) and defined the process for establishing and calculating the property tax administrative costs if so directed by the Board of Supervisors.

Revenue and Taxation code 95.3(f) provides authority for the County to recover property tax administrative costs and supersedes and replaces Section 95.2. Because the County's authority to recover its property tax administrative costs is now governed by state statute, the resolution that established the fee for property tax administration needs to be rescinded.

Discussion:

The authority for the County to recover its property tax administrative costs is codified in Cal Rev and Tax Code 95.3. The County, through the Auditor-Controller-Treasurer-Tax Collector, annually deducts its property tax administration costs from each local taxing jurisdiction, except for school entities which are exempt, based on the codified calculation in state law. Because the authority to recover the property tax administration fee and calculation for doing so is set forth in state statute, Board of Supervisor approval is no longer required to recover the costs of Property Tax Administration, and it is therefore necessary to rescind Resolution No. 90-1989.

The Auditor-Controller-Treasurer-Tax Collector shall continue to recover property tax administration costs pursuant to state law.

Strategic Plan:

N/A

Racial Equity:

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Was this item identified as an opportunity to apply the Racial Equity Toolkit?

No

Prior Board Actions:

10/23/1990 - Board of Supervisors adopted Resolution Number 90-1989

FISCAL SUMMARY

Expenditures	FY23-24 Adopted	FY24-25 Projected	FY25-26 Projected
Budgeted Expenses			
Additional Appropriation Requested			
Total Expenditures			
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
General Fund Contingencies			
Total Sources			

Narrative Explanation of Fiscal Impacts:

This item is administrative in nature and there are no fiscal impacts associated with the rescission of the resolution as there will be no change to the Property Tax Administration cost recovery process. Property tax administration charges are recorded as revenue in the General Fund under the Non-Departmental budget unit and are collected from special districts, cities and redevelopment successor agencies. County General and Schools share of administrative costs are financed with discretionary County General Fund.

Staffing Impacts:			
Position Title (Payroll Classification)	Monthly Salary Range (A-I Step)	Additions (Number)	Deletions (Number)

Narrative Explanation of Staffing Impacts (If Required):

None

Attachments:

Resolution Rescinding Resolution No. 90-1989

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Related Items “On File” with the Clerk of the Board:

County Property Tax Administrative Costs (SB 2557) Guidelines from the California Property Tax Manual