



# County of Sonoma

## State of California

Date: April 5, 2022

Item Number: \_\_\_\_\_

Resolution Number: \_\_\_\_\_

☐ 4/5 Vote Required

### **Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, Approving Property Tax Administration Costs to be Charged During 2021-2022**

**Whereas,** California Revenue and Taxation code Section 95.3 authorizes counties to establish and reduce property tax revenues for charges from jurisdictions and redevelopment successor agencies for reimbursement of County expenses incurred with respect to the assessment, collection and allocation of property taxes, and

**Whereas,** in Resolution No. 90-1989, the Sonoma County Board of Supervisors directed Property Tax Administration Costs to be collected from all jurisdictions and redevelopment successor agencies pursuant to Revenue and Taxation Code Section 97 (now Section 95.2), the amount of such costs to be set annually; and

**Whereas,** the County Auditor submitted documents, the amounts to be charged to each jurisdiction and redevelopment successor agency pursuant to state law (Attachment 2), and the proposed method of calculating the allocation of Property Tax Administrative Costs to each jurisdiction and redevelopment successor agency receiving a share of property taxes (on file with Clerk).

**Now, Therefore, Be It Resolved** by the Board of Supervisors of the County of Sonoma the foregoing recitals are true and correct, and that the Board hereby finds and determines as follows:

1. A Property Tax Administration Costs for the assessment, collection and allocation of property taxes shall be charged to each jurisdiction and redevelopment successor agency receiving a share of property taxes collected by the County of Sonoma to the extent authorized by law.

2. In the event a court in the proper exercise of its jurisdiction finally determines that calculations directed by this resolution are unlawful as applied to any entity, the County Auditor is directed to recalculate the Property Tax Administrative Costs retrospectively to comply with the requirements of any such judicial decision, and is further directed to comply with the remaining provisions of this resolution, to the extent permitted by law.

3. The provisions of this resolution shall be deemed to be severable, and if any part of this resolution, or any state law authorizing it, should be declared unconstitutional on its face or as applied, the remaining portions of this resolution would still have been adopted.

4. Any claim or challenge with respect to the amount or calculation of the charge must be filed with the Board of Supervisors within 120 days of adoption of this resolution. At the claimant's request, the Board or its designee shall hold a hearing at which evidence shall be taken, and the decision of the Board or its designee shall be final

**Be It Further Resolved** the Board hereby approves the SB2557 Property Tax Administration Costs to be charged during 2021-2022 based on 2020-2021 actual costs prepared and submitted by the County Auditor and attached hereto as Attachments 1 & 2. The County Auditor is hereby authorized to deduct and collect these amounts.

**Supervisors:**

Gorin:

Rabbitt:

Coursey:

Hopkins:

Gore:

Ayes:

Noes:

Absent:

Abstain:

**So Ordered.**

# ATTACHMENT 1

## ACTUAL 2020-2021 COSTS OF TAX ADMINISTRATION FOR CALCULATING 2021-2022 SB 2557 CHARGES

### DEPARTMENTAL COSTS

Assessor .....	\$	11,843,966
Auditor-Controller-Treasurer-Tax Collector .....		3,822,658
Property Characteristics .....		854
Assessment Appeals .....		<u>92,736</u>
Total Cost .....	\$	<u>15,760,214</u>

### OFFSETTING REVENUE

Supplemental Tax Admin .....	\$	675,578
Delinquency Fees .....		34,379
Redemption Fees .....		22,020
Flat Charge Fees .....		756,434
Assessment/Tax Collector Fees .....		80,285
Assessors Fees .....		4,144
Sale of Property (Real & Tax Def.) .....		151
Treasury Admin Fee .....		435,653
Redevelopment Dissolution Admin Fee .....		308,019
Unsecured Collection Fees .....		170,345
Sale of Maps & Prop. Char. Data .....		31,414
Assessment Appeals Filing Fees...		11,490
Other .....		<u>336,379</u>
Less Total Revenue .....	\$	<u>2,866,291</u>

NET COST \$ 12,893,923

ATTACHMENT 2

ACTUAL 2021-2022 SB2557  
PROPERTY TAX ADMINISTRATION  
COST ALLOCATIONS PURSUANT TO REVENUE AND TAXATION CODE SECTION 95

FUND TITLE	2021-22 ACTUAL PROPERTY TAX ADMIN FEE	2020-21 ACTUAL PROPERTY TAX ADMIN FEE
COUNTY SHARE	2,465,218.95	1,834,374.37
AGENCIES CHARGED	2,990,850.94	2,717,523.05
AGENCIES NOT CHARGED	7,437,853.11	5,852,653.58
<b>TOTAL</b>	<b>12,893,923.00</b>	<b>10,404,551.00</b>
COUNTY LIBRARY	256,563.28	206,426.29
<b><u>SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS</u></b>		
GENERAL #1 SOCO WATER AGENCY	93,661.46	75,360.16
SPRING LAKE PARK SCWA	30,210.46	24,315.44
ZONE 1A LAGUNA-MARK WEST	93,403.58	74,517.39
ZONE 2A PETALUMA BASIN	25,284.98	20,247.26
ZONE 3A VALLEY OF THE MOON	16,426.86	13,234.59
ZONE 5A LOWER RUSSIAN RIVER	3,197.69	2,580.33
ZONE 8A SO COASTAL WATER SHED	2,707.72	2,143.34
TOTAL WATER AGENCY	264,892.75	212,398.51
CSA #41 MULTI-SVCS LIGHTING	11,978.45	9,665.83
BLUEBIRD MEADOWS LIGHTING	0.00	10.40
STARR VIEW LIGHTING	12.89	10.40
TOTAL LIGHTING DISTRICTS	11,991.34	9,686.63
BITTNER LANE PERMANENT RD	25.79	20.81
MILL CREEK LANE PERMANENT RD	193.41	166.47
MIRABEL HEIGHTS PERMANENT RD	25.79	20.81
MONTE ROSA DIV #1 PERMANENT RD	38.68	31.21
PEAKS PIKE PERMANENT ROAD	77.36	52.02
TOTAL PERMANENT RD DISTRICTS	361.03	291.32
NO SO CO AIR POLLUTION	1,869.62	1,550.28
CSA #41, ZONE35 SO VLY REC & PK	2,179.07	1,737.56
CSA #40 FIRE SERVICES	30,145.99	26,646.06
TOTAL COUNTY SERVICE AREAS	32,325.06	28,383.62
<b>TOTAL SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS</b>	<b>311,439.80</b>	<b>252,310.36</b>
<b><u>SPECIAL DISTRICTS UNDER LOCAL BOARDS</u></b>		
GREEN VALLEY CEMETERY	180.51	145.66
SHILOH CEMETERY	6,408.28	5,129.44
TOTAL CEMETERY DISTRICTS	6,588.79	5,275.10

## ATTACHMENT 2

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PROPERTY TAX ADMINISTRATION  
COST ALLOCATIONS PURSUANT TO REVENUE AND TAXATION CODE SECTION 95

FUND TITLE	2021-22 ACTUAL PROPERTY TAX ADMIN FEE	2020-21 ACTUAL PROPERTY TAX ADMIN FEE
SONOMA VALLEY FIRE	78,150.07	0.00
CLOVERDALE FIRE	8,832.34	7,158.33
BODEGA BAY FIRE	4,525.77	3,599.97
FORESTVILLE FIRE	18,966.96	15,357.12
GLEN ELLEN FIRE	0.00	12,100.49
GRATON FIRE	11,810.83	9,468.14
RUSSIAN RIVER FIRE	0.00	6,149.09
KENWOOD FIRE	11,552.96	9,551.38
MONTE RIO FIRE	3,803.71	3,110.96
SCHELL-VISTA FIRE	14,763.54	11,767.55
VALLEY OF THE MOON FIRE	0.00	50,014.68
GOLD RIDGE FIRE	23,260.64	18,717.79
RANCHO ADOBE FIRE	47,607.64	33,741.96
TIMBER COVE FIRE	2,101.71	1,737.56
GEYSERVILLE FIRE	15,524.28	12,620.72
NORTH SONOMA COAST FIRE	18,786.45	15,024.17
SONOMA COUNTY FIRE DISTRICT	102,584.05	76,879.23
OCCIDENTAL CSD ZNII - FIRE	4,022.90	3,225.41
TOTAL FIRE DISTRICTS	366,293.85	290,224.55
CLOVERDALE HOSPITAL	489.97	416.18
MARIN-SONOMA MOSQ. ABATEMENT	35,754.85	28,612.52
BAY AREA AIR QUALITY MANAGEMENT	20,320.82	16,241.50
CAMP MEEKER RECREATION & PARK	1,199.13	946.81
MONTE RIO RECREATION & PARK	1,212.03	1,009.24
RUSSIAN RIVER RECREATION & PARK	2,604.57	2,132.93
TOTAL RECREATION & PARK DISTRICTS	5,015.73	4,088.98
GOLD RIDGE RES. CONSERVATION	412.61	322.54
SONOMA RCD	1,779.36	1,435.83
TOTAL RES. CONSERVATION DISTRICTS	2,191.97	1,758.37
OCCIDENTAL COMMUNITY SVC, ZONE 1	412.61	322.54
CAZADERO COMMUNITY SERVICE	3,881.07	3,142.17
TOTAL COMMUNITY SERVICE DISTRICTS	4,293.68	3,464.71
FORESTVILLE WATER DISTRICT	2,359.59	1,904.03
SONOMA MOUNTAIN WATER	103.15	83.24
TOTAL COUNTY WATER DISTRICTS	2,462.74	1,987.27

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FUND TITLE	2021-22 ACTUAL PROPERTY TAX ADMIN FEE	2020-21 ACTUAL PROPERTY TAX ADMIN FEE
BODEGA BAY PUBLIC UTILITY	6,150.40	4,942.16
<b>TOTAL SPECIAL DISTRICTS UNDER LOCAL BOARDS</b>	<b>449,562.80</b>	<b>357,011.34</b>
<b>TOTAL ALL SPECIAL DISTRICTS</b>	<b>761,002.60</b>	<b>609,321.70</b>
<b><u>CITIES</u></b>		
PETALUMA	130,499.39	104,295.22
SEBASTOPOL	27,025.66	15,721.28
SONOMA	29,062.90	23,514.29
SONOMA ANNEX	1,856.72	1,508.66
SANTA ROSA	377,650.11	304,447.57
CLOVERDALE	21,287.87	17,125.89
HEALDSBURG	13,912.54	11,091.25
ROHNERT PARK	55,418.08	44,656.33
COTATI	8,187.64	6,596.49
TOWN OF WINDSOR	71,354.97	56,777.63
<b>TOTAL CITIES</b>	<b>736,255.88</b>	<b>585,734.61</b>
<b><u>COUNTY AS REDEVELOPMENT SUCCESSOR AGENCY</u></b>		
ROSELAND	31,499.85	23,857.64
THE SPRINGS	43,839.34	34,834.44
RUSSIAN RIVER	90,992.41	72,426.08
<b>TOTAL COUNTY AS REDEVELOPMENT SUCCESSOR AGENCY</b>	<b>166,331.60</b>	<b>131,118.16</b>
<b><u>CITIES AS REDEVELOPMENT SUCCESSOR AGENCIES</u></b>		
PETALUMA CENTRAL BUSINESS DIST	28,340.84	23,222.96
PETALUMA CBD-Amended Area	17,858.08	14,535.16
PETALUMA COMMUNITY DEVELOPMENT	146,861.04	208,132.64
<b>TOTAL PETALUMA</b>	<b>193,059.96</b>	<b>245,890.76</b>
SANTA ROSA GATEWAY	89,109.90	69,460.78
SANTA ROSA CENTER PROJECT	5,479.92	4,536.38
SANTA ROSA CENTER PROJECT PHASE II	18,309.37	15,357.12
SANTA ROSA CENTER PROJECT PHASE III	4,126.06	3,443.91
SANTA ROSA GRACE BROS	6,812.57	6,045.04
SOUTHWEST SANTA ROSA	108,798.92	86,243.32
SANTA ROSA TORPA	103.15	83.24
<b>TOTAL SANTA ROSA</b>	<b>232,739.89</b>	<b>185,169.79</b>
SEBASTOPOL	0.00	42,970.80

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FUND TITLE	2021-22 ACTUAL PROPERTY TAX ADMIN FEE	2020-21 ACTUAL PROPERTY TAX ADMIN FEE
SONOMA AMENDED	52,839.30	42,544.21
SONOMA COMMUNITY DEVELOPMENT	112,486.58	91,726.52
TOTAL SONOMA	165,325.88	134,270.73
CLOVERDALE	48,287.57	46,549.96
COTATI	53,801.47	63,727.87
HEALDSBURG SOTOYOME COMMUNITY DEV	218,526.21	175,160.62
ROHNERT PARK	96,795.00	240,074.61
TOWN OF WINDSOR	62,161.60	51,107.15
<b>TOTAL CITIES AS REDEVELOPMENT SUCCESSOR AGENCIES</b>	<b>1,070,697.58</b>	<b>1,184,922.29</b>
<b>TOTAL ALL REDEVELOPMENT SUCCESSOR AGENCIES</b>	<b>1,237,029.18</b>	<b>1,316,040.45</b>
<b>TOTAL AGENCIES TO BE CHARGED</b>	<b>2,990,850.94</b>	<b>2,717,523.05</b>

**AGENCIES NOT CHARGED:**

**SONOMA COUNTY SCHOOLS**

ERAF AUGMENTATION TRUST	1,643,794.67	1,323,531.72
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**SCHOOLS GENERAL:**

**ELEMENTARY SCHOOL DISTRICTS**

ALEXANDER VALLEY UNION	17,651.78	14,566.37
BELLEVUE UNION	64,460.12	51,949.92
BENNETT VALLEY UNION	31,770.63	25,720.05
CINNABAR	7,504.68	4,650.83
DUNHAM	451.29	364.16
FORESTVILLE UNION	26,161.77	21,173.26
FORT ROSS	3,623.19	3,017.32
GRAVENSTEIN UNION	20,862.37	16,928.20
GUERNEVILLE	7,710.57	6,357.18
HARMONY UNION	22,822.24	18,197.56
HORICON	16,310.81	13,047.31
KENWOOD	23,325.11	19,175.59
LIBERTY	6,176.19	4,973.38
MARK WEST UNION	62,832.09	49,588.09
MONTE RIO UNION	6,176.19	5,035.80
MONTGOMERY	4,925.48	3,984.94
OAK GROVE UNION	25,156.04	20,039.17

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FUND TITLE	2021-22 ACTUAL PROPERTY TAX ADMIN FEE	2020-21 ACTUAL PROPERTY TAX ADMIN FEE
OLD ADOBE UNION	103,130.44	78,481.53
PETALUMA CITY	105,965.09	76,442.24
PINER-OLIVET UNION	45,090.05	35,115.36
RINCON VALLEY UNION	122,724.36	100,320.68
ROSELAND	10,573.02	8,583.75
SANTA ROSA CITY	192,692.46	156,838.20
SEBASTOPOL UNION	48,558.51	33,107.28
TWIN HILLS UNION	23,699.03	18,998.71
WAUGH	17,170.53	12,194.13
WEST SIDE UNION	13,835.18	11,382.58
WILMAR UNION	11,333.76	9,135.20
WRIGHT	37,044.24	29,580.14
TOTAL ELEMENTARY SCHOOL DISTRICTS	1,079,737.22	848,948.93
<b><u>HIGH SCHOOL DISTRICTS</u></b>		
WEST SON. CTY. UNION HIGH (ANALY)	146,578.12	113,971.45
HEALDSBURG UNION HIGH	197,663.84	159,917.95
PETALUMA CITY JT HIGH	329,680.42	243,716.20
SANTA ROSA CITY HIGH	841,274.80	678,532.79
TOTAL HIGH SCHOOL DISTRICTS	1,515,197.18	1,196,138.39
<b><u>UNIFIED SCHOOL DISTRICTS</u></b>		
CLOVERDALE UNIFIED	21,125.60	17,365.20
COTATI-ROHNERT PARK UNIFIED	282,358.98	181,382.54
GEYSERVILLE UNIFIED	12,300.80	10,706.28
SONOMA VALLEY UNIFIED	558,358.44	447,895.11
WINDSOR UNIFIED	244,120.64	193,254.13
TOTAL UNIFIED SCHOOL DISTRICTS	1,118,264.46	850,603.26
SO CO JT JUNIOR COLLEGE	750,668.76	575,486.12
<b>TOTAL SCHOOLS GENERAL</b>	4,463,867.62	3,471,176.70
SCHOOL SERVICE ADMIN	254,165.01	204,615.90
TOTAL SCHOOL SERVICE	254,165.01	204,615.90
<b><u>AREA WIDE UNIFICATION FUNDS (AWUF)</u></b>		
WEST SON. CTY UHSD AWUF (ANALY)	137,049.51	106,573.82
HEALDSBURG HI,ELEM-AWUF	74,746.07	60,793.79
PETALUMA HI,ELEM-AWUF	206,906.72	152,946.90
SANTA ROSA HI,ELEM-AWUF	373,873.42	301,544.70
POINT ARENA HI,ELEM-AWUF	18,876.70	15,107.41
TOTAL HI, ELEM-AWUF	811,452.42	636,966.62



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FUND TITLE	2021-22 ACTUAL PROPERTY TAX ADMIN FEE	2020-21 ACTUAL PROPERTY TAX ADMIN FEE
CLOVERDALE UNIF-AWUF	66,006.98	54,290.95
GEYSERVILLE UNIF-AWUF	47,668.83	41,493.35
TOTAL UNIFIED AWUF	113,675.81	95,784.30
SCHOOLS EQUALIZATION AID	41,337.92	33,284.16
<b>TOTAL SONOMA COUNTY SCHOOLS</b>	<b>5,684,498.78</b>	<b>4,441,827.68</b>
<b><u>INTER-COUNTY SCHOOLS:</u></b>		
<b><u>MARIN COUNTY SCHOOLS</u></b>		
LAGUNA JOINT	25.79	20.81
UNION JOINT	0.00	20.81
LINCOLN ELEM	25.79	0.00
SHORELINE JT UNIFIED	50,879.42	40,359.25
MARIN CO SCHOOL SERVICE	2,643.25	2,101.72
TOTAL MARIN COUNTY SCHOOLS	53,574.25	42,502.59
<b><u>MENDOCINO COUNTY SCHOOLS</u></b>		
POINT ARENA HI	28,740.55	23,004.46
MENDOCINO CO SCHOOL SERVICE	1,714.89	1,373.40
TOTAL MENDOCINO COUNTY SCHOOLS	30,455.44	24,377.86
<b><u>NAPA COUNTY SCHOOLS</u></b>		
CALISTOGA JT UNIF	20,617.38	16,470.40
NAPA JT JUNIOR COLLEGE	3,571.62	2,871.66
NAPA CO SCHOOL SERVICE	1,340.97	1,071.67
TOTAL NAPA COUNTY SCHOOLS	25,529.97	20,413.73
<b>TOTAL INTER-COUNTY SCHOOLS</b>	<b>109,559.66</b>	<b>87,294.18</b>
<b>TOTAL ALL SCHOOLS</b>	<b>5,794,058.44</b>	<b>4,529,121.86</b>
<b>TOTAL AGENCIES NOT CHARGED</b>	<b>7,437,853.11</b>	<b>5,852,653.58</b>
<b>COUNTY GENERAL</b>	<b>2,465,218.95</b>	<b>1,834,374.37</b>
<b>TOTAL ADMINISTRATION FEES</b>	<b>12,893,923.00</b>	<b>10,404,551.00</b>