



# County of Sonoma

## State of California

Date: April 7, 2020

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 2019-2020**

**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 2019-2020 based on 2018-2019 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:**

Rabbitt:

Zane:

Gore:

Hopkins:

Gorin:

Ayes:

Noes:

Absent:

Abstain:

**So Ordered.**